



In Trust

It's coming, boys,
It's almost here;
It's coming, girls,
The grand New Year!
A year to be glad in,
Not to be bad in;
A year to live in,
To gain and give in;
A year for trying,
And not for sighing;
A year for striving,
And hearty thriving;
A bright New Year.
Oh! hold it dear;
For God who sendeth
He only lendeth.

Mary Mapes Dodge



With the Price Established

through the manufacturers' advertising

your selling cost is less and profits more.
Your customers recognize that the price
is right when it is plainly shown on the
label and in the advertising as it is in

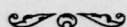
K C **Baking** **Powder**

Same Price
Today
As 42 Years Ago
25 ounces for 25c

You save time and selling expense in
featuring such brands as K C.

Besides your profits are protected.

**Millions of Pounds Used by Our
Government**



**We Believe You Are Entitled to a Profit on All
Merchandise You Handle or is Distributed to
Your Customers**

We don't believe in the distribution of free samples or free
merchandise to the consumer unless such merchandise pays
the merchant his full profit which includes the expense of
handling when handled by him.

Quaker Brand Products

Quick Selling Dependable Merchandise

**Recognized and accepted by the
consuming public for Quality and
Purity**

**Quaker Products produce increased
sales and have proven to be a
wonderful asset to the retailer**

A partial list of the many Quaker Brand Items

Apple Butter

Ammonia

Brooms

Canned Fruits

Canned Vegetables

Canned Meats

Coffee

Cocoa

Jelly

Jelly Powder

Prepared Mustard

Pickles

Salad Dressing

Peanut Butter

Salt

Spices

Tea



SOLD BY INDEPENDENT MERCHANTS ONLY

LEE & CADY

MICHIGAN TRADESMAN

Fiftieth Year

GRAND RAPIDS, WEDNESDAY, DECEMBER 28, 1932

Number 2571

MICHIGAN TRADESMAN

E. A. Stowe, Editor

PUBLISHED WEEKLY by Tradesman Company, from its office the Barnhart Building, Grand Rapids.

UNLIKE ANY OTHER PAPER. Frank, free and fearless for the good that we can do. Each issue complete in itself.

DEVOTED TO the best interests of business men.

SUBSCRIPTION RATES are as follows: \$3 per year, if paid strictly in advance. \$4 per year if not paid in advance. Canadian subscription, \$4.04 per year, payable invariably in advance. Sample copies 10 cents each. Extra copies of current issues, 10 cents; issues a month or more old, 15 cents; issues a year or more old, 25 cents; issues five years or more old 50 cents.

Entered September 23, 1883, at the Postoffice of Grand Rapids as second class matter under Act of March 3, 1879.

JAMES M. GOLDING
Detroit Representative
507 Kerr Bldg.

MARCHING ON STRONG.

Report Secretary Larsen, Michigan Farm Implement Association.

We have rounded the corner of another year and it seems evident that we are approaching the much-talked-of corner which is to mark the return of business.

Personally, I strongly feel that the time for intelligent enthusiasm and courage is at hand. Powerful forces for the stimulation of business in this country and abroad are being applied. Results are becoming manifest. Commodity prices are gradually stabilizing. The financial pressure to which industry has been subjected is relaxing. Gold, the basis for all credit, is again flowing into this country, and many other signs point toward relief from the strain to which business has been subjected. There is every reason to believe they will multiply and increase, and I believe we can now look to the future with hope and confidence.

We have selected as our convention theme "Business Reconstruction." I trust, after listening to the fine address of our President and knowing something of what our other speakers have for us that you will get a great many ideas upon which to rebuild your business.

We are about to enter upon a new era of prosperity which will come, not through methods and ideas of the last five or ten years, but through new, modern methods which are now unfamiliar to the large majority of us.

You ask who is to guide us in these modern methods. The National Federation, of which you are members, and your own Michigan Farm Equipment Association, are the sources from which you may expect such guidance. Frankly, it is up to you to improve your business—no one can do that for you—but the object of your Association and these conventions is to point out the right methods to the road to profit.

Our first job is to collect for equipment already sold. Second, seek how to safely sell more, remembering that the larger portion of such sales must be on a credit basis. Third, keep in mind that the potential requirements of the farmer are enormous. So great may be the demand that it will be difficult to supply. This is the history of every economic crisis and so it will be of this one. Our task is to prepare and to maintain faith in ourselves and in our country.

We are to-day witnessing the growth of one of the largest competitive factors ever to come before farm equipment dealers in the form of chain and mail order house competition, with a large trained force of canvassers and service men. Are you preparing to meet this competition, or are you going to let them go along unhampered and gain such momentum that you cannot get back?

It has been said many times that if a dealer took proper care of all business within a radius of seven to ten miles, he would have no time to work a neighbor dealer's territory. With reference to farmer dealers, our duty is to do the job so well that it will look impossible for others to succeed in competition with us. What I mean by doing the job well is to know your line so thoroughly that you can intelligently sell, service and adjust any tool or machine; allow only the value of a used machine in trade; properly and systematically canvass your territory; carry a fair stock of repairs; maintain a service shop with an able man in charge; display seasonable tools; charge a reasonable fee for your service and maintain an adequate book-keeping system. Keep your place of business so neat and clean that the farmer's wife will make it her headquarters while in town. You will be surprised the good will it creates. Remember that in the majority of cases the wife also OKs the purchase of a machine.

In order that we might have something tangible to present to you to show the trend of the dealers' thoughts regarding the farm equipment business and serve as a guide in your operations, a questionnaire was sent out to enough dealers in all states covered by the Federation to obtain the consensus. Great interest was shown by the fact that answers came promptly from more than 75 per cent. of those who received the questionnaire. The questions and results are:

1. What do you believe to be essential to a revival of the implement business? 63 per cent. answered "higher prices for farm products," while 37 per cent. said that higher prices of farm products would have to be coupled with lower prices for farm equipment before business could be revived.

2. Would a material reduction in prices of farm equipment be an incentive to buy? To this question 66 per cent. answered "Yes" and 34 per cent. "No." Many dealers who voted "yes" stressed the fact that with present prices of farm products it might not induce much buying but it would put the farmer in a better frame of mind and break down the prejudice which now exists. Most of those who voted "No" qualified their answers by saying, "The farmer will not be able to buy at any price until his business becomes profitable."

3. Has the price of implements had a retarding effect on sales? To this question 85 per cent. answered "Yes" and 15 per cent. "No." The general comment on this question was that implement prices had made sales resistance hard to overcome.

4. In case the price of farm products were to advance to a point where farmers could realize a satisfactory profit, do you think sales of equipment would result if the present scale of prices is maintained, or would a reduction in price be necessary to stimulate business? To this question 58 per

cent. voted a reduction would be necessary to induce sales on account of existing prejudice and 42 per cent. thought buying would be resumed when the prices of farm products advanced to a profitable basis. Nearly all said both were necessary to a general resumption of business.

5. The report is current that many farmers have set aside their tractors and resumed the use of their horses, presumably on account of the cost of gas, oil and repairs. In your opinion is this change only temporary or is it likely to be permanent? The replies were 80 per cent. "Temporary" and 20 per cent. "Permanent."

6. Do you believe anything can be done to stimulate sales of farm equipment until the prices of farm products advance to a profitable basis? 18 per cent. said "Lower prices will help" and 82 per cent. answered "No."

7. What, in your opinion, can the National Federation of Implement Dealers' Associations do to assist the distributors of farm equipment? The answers to this question were varied. 24 per cent. said "Insist on price reduction." 40 per cent. said, "Nothing can be done." The following are some of the answers given by others:

"Keep on encouraging dealers and farmers."

"Advocate reduction in taxes."

"Demand lower tariff on manufactured goods."

"Teach us to be better dealers."

"Eliminate the curb-stone dealer."

"Work for closer co-operation between manufacturer and dealer."

"Just keep on going until things come back."

"Work for advertising retail prices."

"Encourage dealers to canvass and render service."

8. Do you think the long terms on heavy machinery (tractors, combines, etc.) have been profitable to the dealer? 30 per cent. said "Yes" and 70 per cent. "No."

9. Would shorter terms on an outright sale contract be better for the dealer than the old-time commission contract which has come back with the advent of the tractor and the combine? 65 per cent. voted "Yes" and 35 per cent. "No."

10. Would the sales contract eliminate the competition of the curb-stone dealer? 70 per cent. said "Yes" and 30 per cent. said "No."

There may be nothing in the foregoing that will be a guide to you in your deliberations, but it was thought that it would be interesting to know just what the dealer is thinking.

In the distribution end of the farm equipment basis we have wandered far from good merchandising methods. The effort on the part of the manufacturers to unload overstocks by instituting longer terms than have been known in this business for twenty-five or more years and placing the goods in the hands of dealers on consignment contract has put the distribution of implements in a backward position.

Placing tractors and other units in the farm equipment line in the hands of agents under a contract which stipulates that they need not be paid for by the dealer until sold, encourages the class of dealers of which we complain about at our conventions. They have no capital invested and are lax in business methods.

With all branches of the trade co-operating the business can be placed on a good merchandising basis the same as some other lines in which the

unit price runs into four figures. You will say that this cannot be done while to-day's conditions prevail. Perhaps this is true, but it is the work of this organization to plan for the future. We do not expect present day conditions to be ever present with us. If you will set this as your goal, your characteristic patience, perseverance and resourcefulness will enable you eventually to reach it.

The National Federation convention considered at great length a report on implement prices which emanated from the Bureau of Agriculture Economics of the Department of Agriculture. This bureau issued a table purporting to show the wholesale value and the prices paid by farmers for certain farm implements in 1929, 1930 and 1931. This table appeared in the July issue of the Bureau's publication called the Agricultural Situation. A copy of the 1931 figures was sent to our National office and attention called to the exaggerated spread between wholesale and retail prices, indicating profiteering on the part of the dealers. Doubtless you are aware of the fact that reports from that department have a wide circulation to farmers generally and particularly to the co-operative organizations. This report stated that on July 1, 1931, wholesale implement prices were only 30 per cent. above the pre-war average (1910-1914) while prices paid by farmers were 53 per cent. above said average. This you will realize is an implication that the dealer has not reduced the prices to the farmer in keeping with the reduction which the wholesaler has granted to him. The table which I present herewith quotes only a few of the units mentioned in the list. The last column of percentages is supplied to the table as it was published for the purpose of giving you a better idea of the incorrectness of the Department's conclusions.

Very little ground has been gained since our last convention with regard to any added or increased co-operative efforts by the power companies. We still have the co-operation of one of these companies and its efforts certainly are being recognized. As for the remainder of the power companies, all I need to do is quote from the lips of a salesman representing the largest of these companies. He said, "We keep away from the dealers and do not care to work with them. We go along tending to our own business and if they like it O. K. If not, that is O. K. also." He further stated, "Dealers sell appliances regardless of prices, and it is simply a cut-throat proposition. The dealers don't seem to care about making any money and that is the competition we have to meet." What he means in this last statement is that they meet this competition in some manner, legitimate or otherwise.

The thing that looks so unreasonable on their part is that they want as many firms selling appliances as possible, but still, when they find a place where some dealer is making a sale, they immediately proceed to upset the deal. Time will be allotted to further discussion of this subject to-morrow morning.

To date we have collected a total of \$1,033.63 in freight overcharges from the carriers. Without this service these dealers would never have known of these overcharges. Every dollar that can be saved by this service is like finding that much cash, as it costs members nothing.

It is doubtful that very many of you dealers ever attend our state fair in Detroit. This is proportionately true of the farmers. No doubt one of the reasons, so far as you are concerned, is the lack of farm equipment exhibits. Another reason is the geographic location, and the fact that it is situated in the most highly congested section of our State. Usually in the states where you find the most complete and successful state fairs you will also find them located in the capital of the state. In my opinion, a state fair should be located in an agricultural territory and geographically in the center of the state with but one idea in mind, the development of agriculture.

The lack of farm equipment exhibits at our state fair in Detroit is a long story. Personally, if I were in the manufacturer's place, I would do no different than they are doing. C. L. Glasgow and myself met with the state fair board in Detroit last spring, and my report on the meeting could be summarized as I have just stated.

It is with a great deal of pride that I state that during the past year two new association services have been added. The one of greatest importance is the adoption of a simplified system of book-keeping. At the National Federation convention in 1931 a committee was appointed under the direction of C. R. Peters, of Des Moines, Iowa, to prepare a system of book-keeping designed for the use of farm equipment dealers. The system was presented at the National Federation convention last October and after a thorough going over, was adopted.

The first system to come into Michigan is at the registration desk for your careful examination. The plan of distribution will be announced later, but undoubtedly they will be installed by the Association office.

The new credit and collection service was adopted at a board meeting held at the close of our 1931 convention when I was given authority to organize Michigan into county credit boards. The service adopted is known as pioneer service and is an organization of National scope and has been adopted by seven of the implement dealers' associations of the National Federation. A very careful investigation was made by our highly esteemed National Secretary, H. J. Hodge, who thought the service of such value that the Western Retail Implement and Hardware Association has adopted it as the official credit and collection service for their membership. I shall not go into detail on this subject but suggest that you call at the registration desk where a representative of Pioneer Service will be glad to explain to you the workings of the service in detail.

Heretofore the publishing of retail prices has never been practiced by farm equipment manufacturers. Considerable work has been done in this regard through the National Federation and several resolutions have been passed favoring the advertising of retail prices. More and more of the manufacturers are falling in line and we believe that the advertising of retail prices of farm equipment will aid greatly in the stabilizing of the established retail prices among dealers. We greatly appreciate this movement by the manufacturers and trust that many more will follow soon.

During the year twenty group meetings were held with an average attendance of 13; 392 dealer calls were made, covering 19,000 miles and 17,751 pieces of mail went out at a total postage cost of \$233.53.

Our membership declined to some extent this year, but under existing conditions the loss was no greater than was expected. We have had the usual fine support of the travelers and insurance men in securing new members and we certainly are grateful to them for their efforts in helping to build the strength of this Association.



Lines of Interest To Grand Rapids Council.

The effervescence of the Christmas spirit has abated and now eyes are turned toward that tiny aperture through which the New Year will make its advent. With minds fully made up as to the disposal of the body of that arch-villain, 1932, many are the conjectures as to the reception that should be given the new comer, 1933. Each succeeding year since 1929 has promised that Utopia, yet each succeeding year has proven a boomerang of our previous follies. Now, with all things pointing to a forced pick-up, due to stock shortages, and with promised changes in the offing, will the public assist in materializing that phantom which has been hanging in the misty distance? Santa Claus is one wholesale distributor who doesn't complain because of the lack of large orders and it is to be hoped that the spirit of buying is carried on to every manufacturer, wholesaler and jobber in the country. Personally we are on the track of the fellow who invented a camera which magnifies 15,500 times. We would like a picture of our post-Christmas bank roll.

About the most truthful and the most positive statement which can be inserted in these columns is that those news gatherers who are not on the sick list have been invited out for the Christmas vacation. The lucky stiff. Visit lest ye be visited.

J. Stuart Knox, residing at 1130 Logan, and a member of No. 131 since 1904, met with an accident at his home. He was carrying a crate of grape fruit down the basement stairs when he tripped and fell to the bottom of the steps. He suffered painful injuries to his right hand and left foot. Members of 131 sincerely wish him a speedy recovery from his injuries.

People never know how careful they can be until they have children, white shoes or been hit by the depression.

W. C. Harper, of Oakwood Manor, and a member of 131 since 1906, suffered a burn on the second finger of his right hand. He struck a safety match on the side of a box of matches and a spark ignited the entire lot. Before he could drop the flaming matches he had a badly burned finger. We hope the burn is superficial and that the injured member will soon heal.

We have been informed that Walter Clark, who has been living in California, will return to a permanent residence in Grand Rapids. The members of 131 will be glad to welcome Walter back.

There's one consolation about both life and taxes. When you finish one, you're through with the other.

Fred W. Gane, who enjoyed conjugal felicity several weeks before his friends became aware he was a benedict, and his new wife will reside at 116 Cherry street. His many friends

wish him and his a long and pleasant journey o'er the sea of matrimony.

Speaking of marriage, the guy who coined the word "altar" must have been an Englishman who dropped his h's.

Earl Warren, of 1902 Leonard road, is still confined to his home on account of illness. The latest report indicates he is on the mend and will soon be able to attend to his duties as general agent for the Northwestern National Life Insurance Co.

The pedestrian is one who needs automobile insurance.

Messrs. Keyes and Merrill were presented a potted plant each by the Council to portray the Christmas spirit to the two oldest members of the Council. All members join in wishing them many, many more happy Yuletides.

According to newspaper headlines there doesn't seem to be much difference between a disastrous and fatal fire and an acute attack of appendicitis.

The traveling men have about made up their minds that the burden of restoring this country to business normalcy has been thrown upon their broad and capable shoulders. There seems to be a predominating theory among the manufacturers, wholesalers and jobbers that the salesman has an inexhaustible supply of money, is wholly able, through his own efforts, to restore trade or is a poor fish. This theory is apparent because they insist that the salesman go forth equipped with his own money, time and effort. If he makes his expenses, a job well done; if he loses money, that is alright too, it doesn't cost the distributor anything—no one loses but the salesman, the poor fish. It is our candid opinion that the salesman's loss is distributed over a greater area than suspected. First, he is going to be indifferent as to the company's interest and will carry as many lines as he thinks will produce a revenue. Second, he is unable to give the individual service to a particular line because he must earn enough money to keep himself going by trying to sell several lines. Third, a misused and disgruntled salesman will do very little goodwill advertising for a firm that has no financial interest in his work. In former days when companies were willing to spend money to exploit the various territories they secured goodwill advertising that was a hard barrier for competition to surmount. To-day the firms believe it unnecessary to help the salesman finance himself, but that he should be glad of the opportunity to represent them. We believe any salesman or consumer justified in turning down any line of merchandise which the firm behind refuses to help put on the market. Straight commission is an equitable manner of compensation. The good salesman does not have to help carry the poor one. Their incomes are equal to their efforts, but what about expenses. Nearly every firm trying to do business through salesmen refuses to advance expenses, so the salesman can travel. They consent to a certain salesman carrying their line. They trust him to represent their business interests, yet they refuse to back him up with enough money to meet his

weekly expenses. That attitude shows a yellow streak a mile wide and it extends no help whatever to the cause of the adjustment of conditions. We believe the time is near when a real salesman, one who is a reputable business man, will tell the yellow streaked manufacturer, wholesaler and jobber to take a jump into the pond of oblivion and the consumer will help to throw stones of derision at them after they are in. If the various companies have not faith in their men and their goods and they continue to ask the salesman to carry the load without at least a drawing account, they should be put out of business because they cease to be a contributing factor to good, sound business. Such tactics are driving the good salesmen into other channels of business and talent and industry is being denied the consuming public. All that business needs now is more confidence men. The ancient Hebrews had a goat on which all sins were placed, so the self-financing salesman isn't anything new.

Don't forget that big New Year's eve party which is going to be held at the Browning Hotel under the auspices of Grand Rapids Council. Chairman Bentley swears by all that is good and holy that it will be a party well worth attending. Everything is planned for a good time and the eats will be well worth the price of admission. One dollar and ten cents per ticket is more than reasonable for the wonderful time possible at this party. Get your gang together and make plans for this big party.

Gil Ohlman reports that he is much better from his experience with the flu and that Santa Claus left a substantial amount of Christmas cheer at his place.

Mrs. A. T. Heinzelman has returned to her home after a serious operation at Butterworth hospital. Ottie says she is gaining rapidly and that he will be able to start out the first of the year with his new line of Royal Blue Selz shoes. The membership will be glad to learn of the rapid recovery of Mrs. Heinzelman.

Gerald J. Wagner, chairman of Zone No. 3 of the Michigan Committee for Trade Recovery, announces a meeting to be held in the City Commission rooms, city hall, Grand Rapids, at 1:45 p. m., Dec. 29. At this meeting Delos Smith, Washington, D. C., legal representative of the Reconstruction Finance Corporation and recently appointed to handle self-liquidating loans in Michigan, will discuss the legal phases of this procedure.

Inasmuch as through the activity of Al Giumond, Director of the Teamwork Business Groups of the U. C. T. in Michigan, more than four thousand U. C. T. members in Michigan are now selling the idea of "Work Relief Instead of Dole Relief," as many as possible of our members are invited to attend this meeting.

We wish every one a very Prosperous and Happy New Year. Scribe.

An air-operated hand tool has been developed for grinding, smoothing concrete walls. It is said to reduce costs.

IN THE REALM OF RASCALITY.

Questionable Schemes Which Are Under Suspicion.

A manufacturer agrees to discontinue impressing the words "One Pint" upon glass bottles or flasks having a capacity less than that indicated or stamped thereon and to discontinue the sale of bottles or flasks of the approximate shape and size of the standard pint container but not having a pint capacity, with any words, marks or impressions that may have the tendency to deceive purchasers into the belief that the containers have a pint capacity.

A manufacturer agrees to discontinue the use of the marking "8 oz." on brands or labels used to designate overalls that are not made from materials weighing eight ounces to the yard.

A distributor of general merchandise, including knit underwear, agrees to discontinue the use of any brands or labels that misrepresent the price or value of any products.

A distributor agrees to discontinue the use of any lists setting forth fictitious prices purporting to be the regular retail prices at which products were intended to be on were sold in the usual course of business.

A manufacturer agrees to discontinue the use of the word "Mill-Run" on brands or labels used to designate window shades or window shade cloth that is not the run of the mill.

Floyd R. Perkins and Mrs. E. M. Boyer, trading as American Vienna Co., Battle Creek, vendor of an alleged cure for eczema, agrees to discontinue the use of the word "Vienna" in trade name within six months; agrees to discontinue representing that a "Free Trial" of the treatment is offered unless and until the treatment is sent other than on a money-back guarantee, with payment of the full price required in advance; to discontinue representing that any prices are "special" or for a limited time only, unless such prices are less than those customarily quoted under similar circumstances and unless orders at the price quoted, received after the expiration of the time limit, are refused; and to discontinue representing that the product is a competent remedy for eczema, when such is not the fact.

Carroll V. Gianitrapany, trading as Modern Sales Co. and La France Laboratories Co., New York City, vendor of "French Vigor Tabs, French Toniquettes," alleged to be "pep" tablets, agrees to discontinue advertising the product, or any similar medicinal preparation, and to discontinue the sale of the product in interstate commerce.

Frederick H. Young Co., Toledo, vendor of "Young's Victoria Cream," alleged to correct all skin trouble, agrees to discontinue representing that a present will be sent the prospective customer free of charge, when the cost of the purported gratuity is included in the price charged for the cream; and to discontinue representing that the product will, in a short time, remove all skin blemishes, without a qualifying statement to the effect that the cream is not effective in all cases.

A vendor of an alleged cure for kidney trouble agrees to discontinue repre-

senting that the product is a cure for kidney diseases, when such is not the fact; and to discontinue representing that it is a cure for disorders arising from kidney weakness, without a qualifying statement to the effect that it will remedy such disorders only as they may be remedied by the alleviation and relief of bladder irritations.

A publisher using the puzzle form of advertising to obtain subscribers and solicitors, agrees to discontinue representing that any prizes offered are free and that any prize is offered for the mere solution of a puzzle, when such are not the facts; to discontinue representing that a certain contest for prizes is open only to persons who solve a certain puzzle, unless and until entrance into the contest is so limited; and to discontinue using advertising matter containing a puzzle and offering a prize to the winner of a contest, without a conspicuous statement in such advertisement to the effect that something other than the solving of the puzzle will be required before the prize will be awarded.

An advertising agency agrees to discontinue handling advertising matter of manufacturer of an alleged hair dye.

Monroe Chemical Co., trading as Mary T. Goldman, St. Paul, agrees to discontinue representing that Mary T. Goldman, the discoverer of the hair dye, is actively engaged in the business, when such is not the fact, and attributing to her statements and representations without indicating that such were made during her lifetime; to discontinue representing that the dye is a "scientific hair color restorer" that never fails to restore the natural youthful shade of the hair, the treatment taking only seven or eight minutes and requiring only a few cents' worth of the product, the color gradually creeping back so that the gray hair regains its youthful color overnight, when such are not the facts.

A publisher of a magazine of wide circulation, waives the right to be made a party respondent in a proceeding against a certain vendor of a correspondence course in railway vocational training, and agrees to abide by the terms of any stipulation effected with or order to cease and desist directed against such advertiser.

A Business Man's Philosophy.

A note to a young mother:

"I am glad that everything turned out as I imagined it would. I am told that you are well, the baby is well, in short, that everything is as it should be.

"I suppose you are a hero. Do you mind if I don't hail you as one? I can't get excited because you have done something that millions of others have done.

"What you are worth to your child, if anything, will be demonstrated in the next ten years. If you are good to your boy, and train him to become a decent and useful citizen, I shall have respect for you. If he turns out a good-for-nothing, due to your neglect, I shall class you with other worthless people.

"That's my idea of this mother business. To be a mother isn't much. To be a good mother is one of the greatest things in the world."

William Feather.

Construction Going On



Everywhere men are working these days to rebuild — to reconstruct their individual fortunes for themselves and for those who will come along after them.

Constructive estate plans often call for a reconstructed will. Changed values may require changes in the amount of individual bequests, changes in the amount of protection given them.

Are you familiar with the increased protection which a corporate executor gives to your estate? Consider this point in revising your will.

Let us explain in detail the many safeguards we employ in the settlement of estates and the administration of trust funds.



THE MICHIGAN TRUST CO.
GRAND RAPIDS

THE FIRST TRUST COMPANY IN MICHIGAN

MOVEMENTS OF MERCHANTS.

Lowell—Floyd C. Steed has opened a cream station in the Lee building.

Kalamazoo—The Bryant Paper Co. has decreased its capital stock from \$6,300,000 to \$900,000.

Plymouth—Sutherland Greenhouses, Inc., has decreased its capital stock from \$15,000 to \$5,000.

Plymouth—The Plymouth Community Hotel Co. has decreased its capital stock from \$300,000 to \$62,000.

Saginaw—The F. W. & F. Carlisle Co., tanner, has decreased its capital stock from \$1,250,000 to \$625,000.

Detroit—The Columbia Coal Co., 1261 Bellevue, has decreased its capital stock from \$30,000 to \$10,000.

Middleville—The Middleville Lumber & Coal Co. has decreased its capital stock from \$20,000 to \$15,000.

Flint—The East Side Pharmacy, 1817 Davidson road, has decreased its capital stock from \$13,000 to \$8,000.

Kalamazoo—Renard, Inc., manufacturer of toilet articles, has decreased its capital stock from \$50,000 to \$10,000.

Detroit—The La Belle Garment Co., 809½ Seventh street, has decreased its capital stock from \$20,000 to \$10,000.

Detroit—Detroit Gas regulators, Inc., 1311 Terminal avenue, has decreased its capital stock from \$10,000 to \$1,000.

Kalamazoo—The Service Tire Co., 355 East Kalamazoo avenue, has increased its capital stock from \$20,000 to \$40,000.

Detroit—The Atlas Clay Products Co., Inc., 4891 Fenwood avenue, has decreased its capital stock from \$30,000 to \$4,000.

Detroit—A. C. Payer, Inc., 425 West Jefferson avenue, textile equipment, has decreased its capital stock from \$50,000 to \$25,000.

Detroit—The Albert F. Pudrith Co., 2467 East Fort street, wholesale jewelry, has decreased its capital stock from \$100,000 to \$10,000.

Detroit—Howard A. Davidson, Inc., 11690 Cloverdale, lumber and mill work, has decreased its capital stock from \$200,000 to \$100,000.

Muskegon—DeVette Motors, Inc., 659 Ottawa street, dealer in automobiles, has decreased its capital stock from \$75,000 to \$10,000.

Pleasant Ridge—The Stewart Mullennix Lumber Co., 8 Oxford boulevard, has changed its name to the Charles H. Stewart Lumber Co.

Cadillac—The Webber-Ashworth Co., dealer in furniture, has decreased its capital stock from \$100,000 to \$38,100 and 6,000 shares no par value.

Cadillac—Maurice Yodido, Inc., has been incorporated to deal in general merchandise with a capital stock of \$10,000, all subscribed and paid in.

Kalamazoo—The Kalamazoo Trading Co., Inc., 419 E. Frank St., jobber of paper mill supplies, has decreased its capital stock from \$200,000 to \$100,000.

Detroit—The American Store Equipment Co., 5235 Grand River avenue, has changed its name to the American Store Equipment Corporation.

Detroit—The Union Sales Co., 70 Cadillac Square, dealer in general mer-

chandise and army goods, has decreased its capital stock from \$30,000 to \$5,000.

Detroit—The Blauman Pharmacy, Inc., 8305 Grand River avenue, has been incorporated with a capital stock of \$10,000, \$7,000 being subscribed and paid in.

Pontiac—The Pearce Floral Co., 559 Orchard Lake avenue, has been incorporated with a capital stock of \$2,500, \$1,000 of which has been subscribed and paid in.

Detroit—The Lorde Sales Corporation, has been incorporated to deal in jewelry, furniture, novelties, with a capital stock of \$1,000, all subscribed and paid in.

Holland—The DePree Co., manufacturer of pharmaceuticals and fumigating materials, has decreased its capital stock from \$2,000,000 to 9,200 shares no par value.

Detroit—The Original Hot Roast Beef Sandwich Shoppe, Inc., 6559 Woodward avenue, has been incorporated with a capital stock of \$2,000, all subscribed and paid in.

Detroit—McGlynn, Inc., Market building, Broadway, has been incorporated to own and conduct cafeteria, lunch and dining room with a capital stock of \$1,000, all subscribed and paid in.

Detroit—Wextark Radio, Inc., 1332 Broadway avenue, has merged its business into a stock company under the style of Wextark, Inc., with a capital stock of \$5,000, all subscribed and paid in.

Lowell—Freyermuth & Kiel, proprietors of the Palace Cleaners & Dyers, have taken over the business and equipment of the Lowell Cleaners & Dyers and consolidated it with their own.

Detroit—Lee's Style Shop, Inc., 9209 Grand River avenue, has been organized to deal in wearing apparel for women and children with a capital stock of \$5,000, \$1,000 being subscribed and paid in.

Detroit—The Pyramid Sales Co., 422 Insurance Exchange building, has been incorporated to deal in merchandise with a capital stock of 5,000 shares at \$1 a share, \$1,000 being subscribed and paid in.

Owosso—Fire destroyed the three story plant of the recently liquidated Weatherproof Body Corporation, Dec. 13, entailing an estimated loss of \$250,000. Part of the building was occupied by the Burwood Products Corp.

Detroit—Electric Motors, Inc., 3315-9 Barlum Tower, has been incorporated to manufacture and deal in machinery and electrical supplies, with a capital stock of \$50,000, \$1,000 of which has been subscribed and paid in.

Detroit—The Davis-Grove Corporation, Center building, corner of Lothrop and Second avenues, has been incorporated to deal in engines and machinery with a capital stock of 15,000 shares at \$1 a share, \$1,000 being subscribed and paid in.

Detroit—Becharas Brothers have merged their coffee, teas and spices business into a stock company under the style of Becharas Brothers Coffee Co., with a capital stock of \$40,000, all subscribed and paid in. The company

is located at 134 West Vernor Highway.

Lansing—Melvin Brooks, who conducted a drug store in DeWitt for a number of years, until two years ago when his store building and stock was destroyed by fire, has purchased the drug stock and store fixtures of Rice & Rumsey, Saginaw street at Butler boulevard, taking immediate possession.

Marine City—Carl Zimmerman, 34 years old, hardware merchant, was buried here Saturday. He and his friend, E. C. McDonough, 38, investigator for the Conservation Department from Algonac, were killed Wednesday evening when their car struck an unlighted wagon near Webberville on the way home from Lansing.

Harbor Springs—Ed Sandlie has purchased the interest of his partner in the Bogren Paint & Body Shop, 302 Michigan street, Petoskey, and also the Petoskey Paint & Body Shop of its owner, J. Feldman, and will consolidate the business at the present location on Michigan street, under the style of Sandlie's Paint & Body Shop.

Grand Ledge—The Parsons Chemical Works, Incorporated, went out of business about ten years ago, but was never legally dissolved. The present dissolution proceedings are mainly to legally wind up its affairs and avoid confusion in names. This action has no connection with the present Parsons Chemical Works, not incorporated, manufacturer of insecticides and disinfectants, which is now owned and operated by Romeyn C. and Chandler Parsons.

Manufacturing Matters.

Detroit—Porath Brothers Co., 816 Transportation building, manufacturer of brick and other clay products, has decreased its capital stock from \$200,000 to \$50,000.

Detroit—Utona, Inc., 153 East Elizabeth street, has been organized to manufacture drugs, perfumes, toilet articles, etc., with a capital stock of 3,000 shares at \$10 a share, \$30,000 being subscribed and paid in.

Detroit—The Northeastern Engineering Co., 3609 Gratiot avenue, has been organized to manufacture and sell dies and special machinery, with a capital stock of \$30,000, \$20,000 of which has been subscribed and paid in.

Bay City—Stevens Creamery Co., 909 Third street, manufacturer and dealer in ice cream, has merged its business into a stock company under the same style with a capital stock of \$9,000, all subscribed and paid in.

Algonac—The Tri-Oil Co., refining, smelting, manufacturing, etc., has been incorporated with a capital stock of 5,000 shares no par value common class A and 10,000 shares of no par value class B common, \$5,000 being subscribed and paid in.

Grand Rapids—The Independent Ice & Fuel Co. has been organized to manufacture and sell ice, distilled water, ice cream, etc., with a capital stock of \$10,000, all subscribed and \$6,000 paid in. The business offices of the company are at 911 Center street, Lansing.

Merited Tribute To State Buyer Grant

Kalamazoo, Dec. 27—As a result of an article which appeared in your publication recently, I desire to say a word in defense of A. A. Grant. I sincerely trust that you will accept this in the spirit in which it is written in justice to one of the squarest buyers that ever lived. It has been my privilege and pleasure to have known Mr. Grant for over a quarter of a century. During all of that time I have never known him to do a dishonest or unethical thing to anybody or in any way. In the last fifteen years I have had considerable business dealings with his office and I have always found him courteous, considerate, conscientious, painstaking and honest. On different occasions I have felt quite concerned with regard to business lost when I really felt I should have had it, but, knowing Mr. Grant as I do, I had no reason to question his honesty and sincerity. When he tells me that he has a better price from some other source, that settles it, for I know him to be absolutely honest and true.

He has given me, and I know he has given others, to understand that he is working first, last and all the time for the State of Michigan, his employer, that it is his duty to buy merchandise at the very lowest possible price consistent of course with quality and service and that regardless of who the party is who gives him the quotation, if his past record for service and quality is good, and his price lower than his (Grant's) best friend, and it is for the best interest of the State of Michigan, the low bidder is going to get the business. He is so conscientious about this that we do not doubt for a minute but that he would pass up his own father or brother if the occasion demanded and remain loyal to his employer.

I am quite sure that scores of people who are now calling and who have called on Mr. Grant during his lengthy career as a purchaser for the State will agree with me that they have had the same experience as I have had and yet out of the hundreds who call upon him it is not surprising that occasionally you will find one or more who feel that they are discriminated against and in some instances are so dishonest themselves that they feel everybody else is.

Anyone occupying a position similar to Mr. Grant's is left open to all kinds and types of so-called criticism, but I venture to say that if any man would intimate to Mr. Grant that an order diverted his way would be properly compensated for or that Mr. Grant might have a rake-off on any business favored this representative, it would just about kill that man's possibilities of doing business with Mr. Grant. He has absolutely no use for a liar or a crook. He has absolutely no use for anyone who is dishonest in any way. In other words, he is just the squarest shooter I have ever known. It is so unusual to have a man of Mr. Grant's character and ability in such a position as he is now occupying, that it makes him stand out prominently among the purchasers of the country.

As you know, I have been merchandising in this State for the past forty years and during this time I have called on all types and kinds of buyers, but I have yet to find one who has the intimate knowledge of such a large variety of materials or who is as well posted as Mr. Grant.

You may not know of the various lines that Mr. Grant has to purchase for the State and enormous quantities required, and hoping that it might be of some information to you I would like to enumerate some of them as I learn from numerous calls at his office.

First, let us consider that the State has an enormous population. When we include the two prisons at Jackson, one at Marquette, the reformatory at

(Continued on page 24)

Essential Features of the Grocery Staples.

Sugar—Local jobbers hold cane granulated at 4.65c and beet granulated at 4.50c.

Tea—While the first hands business in tea has been very quiet during the week the lower grades of Ceylons and Javas declined about 1c per pound, speaking now of first hands prices. This was about the only fluctuation occurring in this country during the week on tea. The Ceylon primary markets have been rather firm. Consumptive demand for tea is ordinary.

Coffee—The market for Rio and Santos coffee, green and in a large way, has been affected somewhat during the week by the cutting of the Brazil export tax on these coffees. Early in the week the trade expected a much deeper cut than actually happened and because of this future prices declined considerably. When the cut finally came out it was as stated less than was expected and future prices therefore recovered somewhat. Actual Rio and Santos coffee remains about unchanged for the week. Milds are unchanged since the last report. The jobbing market on roasted coffee remains substantially unchanged. The consumptive demand for coffee is about as usual.

Canned Fruits—The California fruit situation is unchanged. There has been some attempt to liquidate some peaches in this market, but it is not reflective of the general trend. Fruits must await a better buying demand before real values are determined.

Canned Vegetables—There is little trade interest in any item just now, but a good replacement demand continues in a number of items, such as tomato juice, pork and beans, etc. The popularity of tomato juice is being well sustained and it appears that the packers have not overstepped themselves in spite of the gloomy predictions made in some quarters that the "public would get tired of it." Tomatoes, on the other hand, have been somewhat disappointing, although for the past week or so there has been more interest and prices on gallons and No. 3s have firmed up a little. Standard peas are very steady, Alaskas being strongly held at 90c, Wisconsin factory. There is a tendency to shade on smaller sieves and also in better grades, which have been more or less sluggish. New York State packers look for a better market on fancy sweets soon after the turn of the year, when a better demand from private labels is looked for.

Canned Fish—There is a little interest being taken in salmon, particularly Alaska pinks, but the aggregate is not large. The markets in the East are improving somewhat because stocks are getting lower and replacement values are higher than recently quoted prices. During the week President Hoover declined to approve an increase in the tariff on crab meat on the ground that domestic and imported crab meat are different products and therefore in a sense do not come into direct competition. Fancy salmon is still firm and selling better than the other grades on account of scarcity. Sardines and other tinned fish are unchanged.

Dried Fruits—Spot dried fruit prices show further recessions in the latest list issued by a large jobbing house yesterday, as compared to its previous list. Declines have been rather general, but smaller sizes of prunes to arrival are quoted a little firmer than former prices. Regular and midget Thompsons raisins are quoted at 4c and also choice bulk seeded. Packaged goods are fractionally lower. Large prunes are a bit easier, Santa Clara 30-40s being down to 5 3/4c, but 60-70s to arrive are quoted up to 4c, up 1/4c, and other small sizes are fractionally higher. Apricots are off, too, with the rest of the line. Choice Blenheims are quoted at 7 1/2c off and similar declines are noted in the higher grades. Royals also are off fractionally. Imported fruits have not escaped the movement. Large boxes of Hallowees are off to 7c and Sairs to 5 1/2c. Smyrna 4-crown layer figs are down to 11 1/2c, 5-crown to 12c and 5-crown to 13c. Higher grade peaches are easier and pears, too, have lost fractionally.

Beans and Peas—The market on dried beans has been very dull and quite weak since the last report. This includes practically the whole list which are almost completely neglected. This also includes yellow split peas.

Cheese—The market has been steady during the week and the demand has been only moderate.

Nuts—The market did a fair amount of last minute business, but the demand was below expectations. Supplies are adequate, although some varieties are comparatively light, which is an illustration of the recession which has taken place. In spite of the lack of good sized business which preceded the holiday prices held relatively firm. The shelled nut market showed some good last minute business, as confectioners and manufacturers underestimated the demand.

Rice—The market in the South was seasonably dull last week. Rough prices remained generally unchanged, as growers are not anxious sellers at today's market. Millers continued to make slight concessions here and there to move goods, but shipments of clean rice also were small. Spot stocks are moderate, but the trade continues to buy very closely.

Salt Fish—There have been no developments in mackerel and other salt fish during the week. The general situation is dull on account of the holidays. The demand will be reduced somewhat until after the first of the year. Prices are low but steady at this writing.

Syrup and Molasses—Sugar syrup is in fair demand for the week with the market healthfully steady on account of restricted production. Compound syrup quiet and unchanged. Business in the finer grades of molasses is routine and is mostly done with the baking trade. The demand from consumers for molasses has shrunk decidedly in recent years.

Nails are given increased holding power in wood by a new chemical process. The treatment produces a microscopic pitting or etching in their surfaces.

Review of the Produce Market.

Apples—20 oz. Pippin and Red McIntosh, \$1@1.25 per bu.; Wagner, 85c @ \$1.25; Spys, \$1.50 for No. 1 and \$1 for No. 2; Baldwins, 75c @ \$1; Greenings and Russets, 75c @ \$1.

Bagas—Canadian, 60c per 50 lb. sack.

Bananas—4 1/2 @ 5c per lb.

Beets—75c per bu.

Butter—The market is fairly steady. Present quotations are 1 1/2c per lb. lower than a week ago. Jobbers hold plain wrapped prints at 22 1/2c and 65 lb. tubs at 21 1/2c for extras.

Cabbage—40c per bu.; 50c for red.

California Fruits—Empress Grapes, \$1.50 @ 1.75.

Carrots—35c per doz. bunches; 50c per bu.

Cauliflower—\$2.50 per crate containing 6 @ 9 from Calif. or Arizona.

Celery—20 @ 30c per bunch.

Cocoanuts—90c per doz. or \$5.50 per bag.

Cranberries—\$2.75 per 25 lb. box for Late Howe.

Cucumbers—No. 1 home grown hot house, \$2.20 per doz.

Dried Beans—Michigan jobbers pay as follows for hand picked at shipping station:

C. H. Pea from elevator	-----	\$1.10
Pea from farmer	-----	.90
Light Red Kidney from farmer	--	1.50
Dark Red Kidney from farmer	--	1.25
Cranberry beans to farmer	-----	2.75

Eggs—The market has been fairly active during the last week on account of the scarcity of fine fresh eggs. The latter part of the week the demand fell off and there was a generally weaker feeling, resulting in a decline of about 1c per dozen. Jobbers pay 25c for 56 lb. crates and 27c for 57 and 58 lb. Pullet eggs fetch 16c per lb. Jobbers sell candled fresh eggs at 28c. Cold storage are offered on the following basis:

XX candled	-----	25c
X candled	-----	22c
Checks	-----	21c

Grape Fruit—Present prices are as follows:

Florida More Juice	-----	\$3.00
Florida Sealed Sweet	-----	3.25
Texas, Choice	-----	3.50
Texas, fancy	-----	3.75

Green Onions—Chalots, 50c per doz.

Green Peppers—60c per doz.

Honey—Price is the lowest ever known in this country, due to overproduction. Read article on page 19 of this week's Tradesman. Comb, 5 @ 6c per lb.; strained, 5 lb. tins, \$4.50 per doz.; 60 lb. cans, 8c per lb.

Lettuce—In good demand on the following basis:

Imperial Valley, 6s, per crate	-----	\$3.25
Imperial Valley, 4s and 5s, crate	-----	3.25
Hot house, 10 lb. basket	-----	.65

Lemons—The price is as follows:

360 Sunkist	-----	\$6.25
300 Sunkist	-----	6.25
360 Red Ball	-----	5.25
300 Red Ball	-----	5.25

Mushrooms—28c per one lb. carton.

Oranges—Fancy Sunkist California Navels are now sold as follows:

126	-----	\$3.75
150	-----	3.75
176	-----	3.75
200	-----	3.50
216	-----	3.50
262	-----	3.50

288	-----	3.50
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324	-----	3.25
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Red Ball, 50c per box less.

Onions—Home grown, 50c per bu. for medium yellow. Domestic Spanish, \$1.50 per crate.

Parsley—50c per doz. bunches.

Potatoes—Home grown, 35c per bu. on the local market; Idaho bakers, 28c for 15 lb. sack.

Poultry—Wilson & Company pay as follows:

Heavy fowls	-----	10c
Light fowls	-----	8c
Ducks	-----	8c
Light Broilers, 2 lbs.	-----	7c
Rock Broilers, 2 1/2 lbs. up	-----	9c
Turkeys	-----	11c
Geese	-----	7c

Radishes—35c per doz. bunches hot house.

Spinach—\$1.50 per bu. for Southern grown.

Squash—Hubbard, \$2.50 per 100 lbs.

Sweet Potatoes—\$1.60 per bu. for kiln dried Indiana.

Tangerines—\$2.25 per box or bu.

Tomatoes—Hot house, \$1.10 per 7 lb. basket.

Veal Calves—Wilson & Company pay as follows:

Fancy	-----	6 @ 7c
Good	-----	5c
Medium	-----	5c

New Dining Room at Osceola Is Opened.

Floyd E. Doherty has recently completed a fine addition to Hotel Osceola in the form of an extra dining room which is located in the first room to the West of the present Coffee Shop. Monday evening the Community Club "broke in" the new room at their dinner and program.

This new room, which was formerly used as a store room, has been entirely replastered and presents a fine appearance with its white walls and ceiling.

A new hardwood floor was also built. Lighting is of the indirect type with no bulbs showing, they being behind frosted squares of glass in the ceiling. Two doorways permit entrance to the new room from the Coffee Shop.

The new dining room permits guests to have special parties without having to hold them in the Coffee Shop as has been formerly necessary.

Mr. Doherty states that this room may be used by local groups for committee work free of charge.—Reed City Herald.

Looking Down Gun Barrels.

A druggist in Kansas City, Mo., has shut up shop. He has turned the store over to the robbers. They have visited him seven times in two years. Recently they called twice in a week. The druggist pertinently observes that "it's hard on the nerves looking down gun barrels so often."

The expression fits the case. It is no unusual thing for the same store to be the scene of repeated robberies at pistol point. Looking down gun barrels has become a common incident of American life. It would be interesting to know how many storekeepers in New York have been forced to take such a view.

MUTUAL FIRE INSURANCE

Hazards of Fire During Holiday Festivities.

For a number of years we have taken the position that the use of the lighted candle in any form will not be sanctioned at any public gathering. Those who go counter to this warning are facing a serious responsibility.

Any sentimentality which attaches to the lighted candle, whether on Christmas trees or in connection with any part of any program, is far outweighed by considerations of safety. The same advice applies to the home.

In this age of electricity the lighted candle, with its record of burning scores of adults and children to death, has no place in our celebrations.

Care should be exercised, however, in the use of electric tree lighting outfits, for short circuits and contact of hot bulbs with flimsy ornaments are likely to cause fires. The wiring is light and should be handled carefully to prevent breaks or injury.

The lighted tree should never be left unguarded. Electric candles should be used in all situations where candle illumination is desired.

The tree itself, which is very inflammable, should be placed several feet from any heating or lighting fixture and fastened securely, so it will not topple over. It should be removed not later than Dec. 31, as it dries out after a few days in the house.

Don't use paper, cotton or celluloid ornaments on tree or about the house. Incombustible trimmings may be purchased.

Don't permit smoking near Christmas trees or when packages are being unwrapped.

Don't permit paper wrappings to accumulate. Remove them immediately.

Don't give small children dangerous toys, such as those requiring alcohol, kerosene or gasoline, or cheap electrical toys.

Don't permit use of nitrocellulose film in home motion picture machines. It is extremely inflammable and in burning releases fumes which cause death. Use only "safety" film, known as acetate film.

Santa Claus is advised to avoid long-flowing whiskers, and to keep away from lights and open fires.

If Santa's clothing or that of anyone else catches fire, roll the victim in a rug or woolen cloth and smother the flames as quickly as possible. Keep flames away from the face.

A Record That Compels Confidence.

A century ago when the early river boats were helping to make St. Louis a thriving commercial center, mutual insurance had already served four generations of Americans.

With its roots deep in the colonial history of America—with more than a score of companies over a hundred years old, mutual insurance has back of it a record of 180 years of sound and successful operation.

The principles of mutual insurance have stood the test of time. The struggle for independence, the spreading out and building of the Nation, the civil war, the reconstruction period—all of

these with their attendant disturbances did not affect the solidity and stability of mutual principles.

It is to a great extent the confidence bred by this unmatched record that annually impels thousands of corporations and individuals to join the army of mutual policyholders.

Policyholders of mutual insurance companies benefit by advantages that are not offered by any other type of insurance carrier—chief among them a substantial saving in cost through dividends.

The representative of any good mutual insurance company will tell you more about the mutual plan and the economies that it offers. He will show you how you can share in these. It's certain to be to your advantage to discuss these matters with him. Get the facts—they speak for themselves!

Position Occupied By Fixed Assets in Industrial Securities.

If the investor is studying the balance sheet of an industrial concern, one of the first items that will come to his attention is the so-called fixed assets. These consist of land and buildings, machinery, tools, equipment, patents, trade marks, good will, furniture and fixtures and investments.

In the balance sheets of some corporations there will be other items in the fixed assets column which are readily understood by the investor. In some balance sheets these are grouped together as plant equipment. They are supposed to represent the actual value of the property.

The investor should try to determine the valuation of the fixed assets as some corporations use an arbitrary amount to offset the amount of stocks and bonds on the liability side of the balance sheet.

The combination of tangible assets with intangible assets, such as good wills and patents, are confusing to the investor as there is no way of determining their real value and also it prevents determining whether or not the proper amount of depreciation is being charged from the earnings of the corporation. Recognized public accountants now assume some of this responsibility by verifying these assets with the assistance of modern appraisal companies, who are equipped to render sound appraisals on plants. However, the investor should still scrutinize these financial statements, as nothing can be taken for granted on an investment simply because it is stated by some recognized authority, as records prove that many good concerns have failed because of overvaluation of obsolete fixed assets or the failure to preserve these assets.

Jay H. Petter.

The salesman's load is lightened by a new pocket projector which permits visual presentations of the sales story through film slides. It weighs only 20 ounces.

The handle of a new car washing brush attaches to the garden hose. Its center ring of bristles is revolved by the flow of water; an outer ring aids cleaning, prevents splashing.

No man who can lead others will ever starve to death.

YOU buy insurance to offset a financial loss. A Federal representative will be glad to audit your insurance policies without any obligation to see that they will do just that. This is but one of the services offered the insuring public by competent and able Federal representatives. They are trained to serve you efficiently. Why not communicate with the company at Stevens Point, Wisconsin, for a representative to call when he is in your neighborhood. The time expended is small; the benefit derived may be great.

FEDERAL HARDWARE & IMPLEMENT MUTUALS

Retail Hardware Mutual Fire Ins. Co. Hardware Dealers Mutual Fire Ins. Co.
Minneapolis, Minnesota Stevens Point, Wisconsin
Minnesota Implement Mutual Fire Ins. Co.
Owatonna, Minnesota

The GRAND RAPIDS MERCHANTS MUTUAL FIRE INSURANCE CO.

A LEGAL RESERVE MUTUAL COMPANY

23 YEARS

OF DIVIDENDS TO POLICYHOLDERS

Affiliated with

THE MICHIGAN RETAIL DRY GOODS ASSOCIATION

320 Houseman Bldg., Grand Rapids, Mich.

Mutual Insurance

With losses lower, with expenses lower, with no inside profits for invested capital you would expect the net cost of MUTUAL insurance to be less. It is.

The saving in cost is not made at any sacrifice in safety and strength. The Mutual plan of operation is right. Mutual insurance is better protection. Because it is better it costs less.

May sound unreasonable if you are not informed. An investigation is convincing. For the sake of yourself and your business, investigate.

Finnish Mutual Fire Insurance Company

444 Pine Str., Calumet, Mich.

OUR FIRE INSURANCE POLICIES ARE CONCURRENT

with any standard stock policies that
you are buying

The Net Cost is **30% Less**

Michigan Bankers and Merchants Mutual Fire Insurance Co.
of Fremont, Michigan

WILLIAM N. SENF, Secretary-Treasurer

DETROIT DOINGS.

Late Business News From Michigan's
Metropolis.

The Michigan Shoe and Slipper Co. has been formed with offices in the Northwest section at 2626 Tuxedo avenue. The company is acting as manufacturers' representatives for various shoe lines. The company is a partnership, formed by William Sachs and J. Cohen, both of whom are new figures in this field.

The Blue Ribbon Shoe Shops, Inc., has been organized as a new store company, operating now three stores in the Detroit territory. Main store is at 334 West Grand River avenue, and the other stores at Gratiot and Joseph Campau avenues, and in Hamtramck, a suburb. Officers of the company are Haydn R. DeVol, Romuald P. Fisher and Morris Presberger. The company has been granted a Michigan charter and is capitalized at \$25,000.

There are quite a few surprises yet in store for the motor enthusiastic public. By the time the last of them has been revealed, the follower of automotive developments will find himself in something of a quandary trying to remember just what various manufacturers are offering for the coming year.

It is now revealed that Pontiac is dropping its six cylinder series altogether and concentrating upon the eight. That, however, is not all. The eight will be a V-type no longer, giving way to an in-line engine design. The change gives a new quality of definiteness to the General Motors eight cylinder philosophy, with a straight eight in its lower-priced products, the V-type topping the list. The Pontiac will adhere to the corporations program of larger cars. Most interesting of the seven body types is a close-coupled five passenger sedan with trunk on the rear. It is called a touring sedan, a type that has been popular in the luxury field.

Hudson is reverting to the super-six, the first reversal of its kind since the multi-cylinder trend began. The eight will be retained, but the six will receive the greater emphasis. The Essex Terraplane also will stay, but it will be modified. The outstanding change is to be an increase in body and tread width.

Another bit of preview information about which one is permitted to speak freely is that Chrysler is going to have a new eight cylinder line this year. It will be known as the Royal series and will occupy the same general price level as the smaller members of the Buick, Studebaker and Nash lines. The range will be from \$945 to \$1,195. All Chryslers will offer combination starter-accelerator arrangements and four-stage control headlights, one stage providing a bright light on the right side of the car and dim on the left—a safer passing light. Sixteen major improvements are claimed for the new lines.

Increasing optimism over the outlook for 1933 business seems to be modifying the caution with which motor executives make prophecies. Two years of silence concerning predictions for the future have given way

to somewhat specific pronouncements. In the face of 50,000 future orders for Chevrolet's new model, W. S. Knudsen, company president, predicts a 25 per cent. increase in output for the year. That would mean 500,000 units.

Beyond Computation in Terms of
Worldly Wealth.

It is a pleasant privilege for the News to extend its heartiest congratulations to the Michigan Tradesman upon the splendidly presented edition published to mark the Tradesman's forty-ninth anniversary.

It goes without saying—at least in newspaper and business circles throughout Michigan and a number of other states as well—that congratulations to the Tradesman really mean congratulations to its veteran publisher and editor, E. A. Stowe. His is a remarkable achievement, and we know of no other trade paper publisher who has remained forty-nine years on the job as he has. Also it would be difficult to find another publisher anywhere who has accumulated so much good will and made so many and such warm friends as has Editor Stowe.

The anniversary edition is a joy to read, but to us of the newspaper fraternity it sparkles most because it bears evidence of Mr. Stowe's own inimitable handiwork. He is characteristically modest and unassuming in his editorial presentation of the special edition, which he thinks "will be found fully equal in most respects to the many special editions of this character we have issued in the past."

"It is somewhat reduced in size," he writes, "but not so small as might be expected, considering the depression from which we are now, I hope, happily emerging. I detect many indications of returning prosperity and spasmodic instances which show that it is only a step from gloom to well being. My readers well know of the store I have set on our fiftieth anniversary edition, one year hence. I have already a large amount of available matter ready for that event. This, of course, is dependent on my being spared to take part in that great undertaking and function with my present day activity."

The News joins in voicing the very sincere hope that Editor Stowe will not only be on the job next year, but for many years thereafter, and that his Golden Jubilee year on the Tradesman will be one of the most prosperous he has yet experienced. We know that, regardless of financial prosperity, the New Year will continue to pile up for him those riches in friendship and the satisfaction of needed work excellently performed that are beyond computation in terms of worldly wealth.—Ludington Daily News.

A new paper for wrapping green hams and bellies for cold storage is said to prevent freezer burns, is moisture-proof, air-proof, insoluble in water.

A new gasketing material for oil, water or gasoline joints combines granulated cork tough paper fiber. It is said to be strong, resilient, non-cracking, easily cut.

No man is wholly down and out so long as other trust him.

CEREAL PROFIT

with emphasis on the

"IT"

Many of your customers are cereal-skippers—people who aren't in the habit of eating cereals. **And these people represent a profit you're missing — a profit you ought to have.**

You can get a good share of this profit by the simple process of featuring Heinz Rice Flakes. Magic? Not at all. It's just this:

Heinz Rice Flakes have something no other cereal can offer. They're crisp and tempting — but along with their deliciousness they offer **added corrective cellulose.**

This added corrective cellulose is the "it" that gives Heinz Rice Flakes their safe, gentle, regulative effect. Nature puts corrective cellulose in apples, prunes, rhubarb, etc., but Heinz put **four times as much** in Heinz Rice Flakes. And it's this added "it" that turns cereal-skippers into steady cereal customers — customers that bring you new profit.

That's why it's good business to display and feature Heinz Rice Flakes.

HEINZ RICE FLAKES

One of the 57 Varieties

EDUCATION SORELY NEEDED.

In this the season of giving, it may be appropriate to suggest a gift by business men which would be followed by inestimable benefit to the country and to their own interests as well. This would be the giving of more thought to public questions and economic problems beyond the immediate sphere of individual affairs.

The suggestion is not a novel one and by no means should be interpreted as a charge that no thinking is done by business men on public matters. In many instances, however, it is the kind of thinking rather than the amount which is important. The tendency in this country, it has often been remarked, is to let others do the thinking and then rubber-stamp a set of conclusions *visa voce*.

On many basic questions of the day there is this sameness of thought among business men that scarcely lends itself to real and satisfactory decision. Government economy of drastic and dangerous nature is favored. Inflation of one kind is universally condemned and inflation of another kind voted.

In the field of economics and the social system a topic of foremost interest is the influence of the machine. Some thinking might be done about this, and not of the frightened sort. There is no reason why the average business man should feel helpless about this problem and give it up before thinking it out to his own satisfaction. There is all the reason in the world, however, for him to check any ridicule of new theories and proposals before he has considered the facts.

It would not be a bad plan, it seems, to have all trade associations devote at least a part of their regular as well as their feature sessions to a discussion of general business questions and thus aid in the education which is so sorely needed.

RESISTANCE TO DECLINE.

Resistance to the usual seasonal slackening at the year-end is a notable feature of industry at present. Recent gains are being fairly well maintained, although political questions and commodity price weakness can scarcely be deemed favorable to that trend. Decision of the administration to give up the idea of another commission, this time to handle war debts, was not received with much disappointment.

While a waiting attitude is still pronounced in many business quarters, along with the idea that further readjustments are necessary before much headway can be expected, statistical evidence points to progress. The weekly business index has registered a healthy increase due to a drop of less than seasonal proportions in car loadings and rises in automobile production and in power output. The latter was traced to stormy weather.

While building contract awards have dropped below the November daily average, the figures last month showed a good deal less than the usual decline from October to November.

Commodity prices were again weak. The Annalist index dropped to 85.6 for the week. It was worthy of note that

the fuel group finally began to move downward toward the average, from which it is still some distance. In Dun's list of wholesale quotations there was about the same excess of declines, with particular weakness again shown in the hide and leather classification.

Of hopeful import, although modified by present large stocks, was the report on the condition of Winter wheat, which disclosed a reduced acreage and prospects of a much smaller yield than usual.

PEERING INTO SPACE.

Astronomers are welcoming a device, invented by Dr. Joel Stebbins of the University of Wisconsin, intended to lengthen the range of the telescope in its exploration of space. It is described as a new type of thermionic tube, used for measuring the brightness and color of stars and galaxies. Its effect, therefore, is not to multiply the number of stars to be seen at the telescope's end, but to permit a more accurate interpretation of what is seen there.

It is largely by their color and brilliance that the size, mass and distance of stars and systems of stars are calculated. Even the speed of their movement through space is estimated from changes in the spectroscopic analysis of light which comes from them. Wide differences of opinion among astronomers on these points are based on divergent estimates of the effect of distance and interstellar matter on the light waves which come from the stars.

The world's largest telescope can display a distant star only as a point of light, with no measurable dimensions. One star is believed to be bigger or hotter or heavier than another only because it is brighter or has another color than its neighbor in space. It is important, therefore, that the message of the starlight be accurately read. The new device does not, strictly speaking, lengthen the range of the astronomer's vision, as would a larger and finer mirror to gather the light from the sky and bring the picture of the heavens to the observer's eye. But it is expected to extend considerably the effectiveness of astronomical interpretation of what the stars are telling us.

A NOVEL LOCOMOTIVE.

From Germany there come every so often reports of the invention or the development of some type of locomotive which is going to revolutionize railroad transportation and constitute a final answer to the competition of busses and trucks. Last year it was the propeller-driven rail Zeppelin; today it is a new smokeless Diesel engine. This latter train has been tested on the run between Hamburg and Berlin and averaged a speed of nearly eighty miles an hour for 185 miles, running as fast as 106 miles an hour on stretches of straight track. In addition to being able to maintain so high a sustained speed, the Diesel train has the further advantages of absolute cleanliness, increased comfort and low cost. It sounds more practical than the propeller-driven Zeppelin, but in a primary matter like speed the competition which the railroads face to-day is

not that of the motor bus but of the airplane. The time has unquestionably come when the railways of Germany or the United States must share their former traffic; they cannot hope to regain what was once their monopoly. A Diesel engine may increase their speed, new parlor-car type coaches may increase their comfort, economies may cut down prevailing fares. All these things are necessary if travel by train is not to fall off even more than it has fallen, but none of them can constitute the "salvation" of the railroad, however enthusiastically the German experts may hail their most recent development.

DRY GOODS CONDITIONS.

In the final stretch Christmas trade was able to reduce some of the earlier losses. The last week-end brought the heaviest business of the season and sales started tapering off toward the middle of the week. Articles of ordinary use were conspicuous in the demand throughout the holiday period, a development which was noted soon after Christmas shopping started.

Of the decrease registered in dollars by holiday volume this year, about 15 per cent. must be debited against the drop in prices over the twelve months. An apparent loss of about 10 per cent. in unit volume is therefore indicated, so far as the large stores are concerned. Of course the small concerns probably suffered in larger proportion because of the extra competition waged by their big rivals.

While limited gift budgets restricted consumer purchasing throughout the holiday period, complaints were also heard again that merchandise assortments were not satisfactory nor complete. Possibly this tended to hold down buying and should be remedied.

The late rush in the stores sent some orders for quick shipment into the wholesale merchandise markets, but generally speaking they were very quiet. Purchases for January sales have totaled quite a little less than usual, indicating that the stores will depend more largely upon actual clearances.

A SOUTHPAW FIDDLER.

One of the performers at the National Festival of Folk Song in London December 31 will be a left-handed fiddler from the Kentucky mountains, which is still a treasure house for folk music and folk lore. In these narrow mountain valleys dwell families of pure Anglo-Saxon strain whose habits and manners have been little changed by the spirit of progress. Their speech is full of Elizabethan and even Chaucerian idioms and much of the music they love dates from the same periods. But in many score years of isolation they have developed folk music of their own. Jilson Setters of Lost Hope Hollow, who is going to the London festival under the auspices of the American Folk Song Society, comes from a long line of mountain fiddlers. He plays by ear, as do all mountain musicians, but knows all the tunes and has composed several after ancient patterns. Perhaps his long journey may serve not only to entertain England but also to interest America in the

idea of making imperishable records of the folk music and lore in the Southern mountains.

PROCURED CRIME.

There will be general satisfaction with the decision of the United States Supreme Court ordering the retrial of a man convicted of violation of the Prohibition law after an enforcement officer had induced him to violate it. According to the evidence, the officer had asked the man several times to get him half a gallon of whisky, but the man had refused. Then, on the ground that they had both served in the same army during the war, the officer asked again as a special favor that the liquor be procured. When the man got it the officer arrested him. Justices Roberts, Brandeis and Stone, in their opinion concurring with the majority, said, "The consummation of so revolting a plan ought not to be permitted by any self-respecting tribunal." There must be evidence of possession or sale of forbidden liquors if a man is to be convicted, but the court holds that there is a wide difference between coaxing a man to violate the law and his violation of it of his own free will and as a matter of customary practice.

SEA SCOUTING.

One of the oddest and most encouraging happenings that we know of in these gloomy days is the fact that more young American boys are becoming Sea Scouts than ever before. Absolutely unchecked by the depression, membership in the Sea Scouts has gone up this year by 40 per cent. more than the marked increase of last year. There is every indication that by January 1 a total of 14,000 will have been reached. When there is added to this the 5,600 "leaders," we find the Sea Scouts at a total close to the 20,000 which was the objective set up a few years ago. In this picture the elements important for the country are, first, that the Scout training is being given to older boys in a crisis which specially needs them, and, second, that there is being trained up for the future a band of young Americans who will have the sense of the sea.

JUDICIAL PLUMS.

In surveying the crop of political plums about to fall their way, the Democrats find the judiciary yielding an exceptionally good harvest. Thanks to a balky Congress, a dozen important judicial appointments made by President Hoover during the last year remain unconfirmed. In addition, there are dozens of district attorneys and lesser Federal judges whose terms have expired or will expire before March 4. Judicial plums have an attractiveness of their own. Many of them are lifetime appointments, some are for ten-year terms. District attorneys have four-year terms. Indirectly they can be of material help politically.

A new cream offers protection to workers' hands. Rubbed in, it forms a film which is said to be impenetrable by paint, oil, grease, dirt, even battery acid. It is easily removed by water.

OUT AROUND.

Things Seen and Heard on a Week-End Trip.

After the Tradesman of last week had been issued I sent the following letter to sixty-two of the leading manufacturers of Grand Rapids:

I think you will be pleased with the manner in which I have conducted the discussion as to the availability of a ship canal in recent issues of the Tradesman. I think some of the facts I present this week are not known to a great many people.

I took up this matter three weeks ago because I wanted to settle the question, once and for all whether we are to depend upon the ship canal, the railroad or the truck for the salvation of Grand Rapids.

I received a good many replies to these letters of which the following are fair samples:

Grand Rapids, Dec. 23—I have been out of the city much of the time the last month or six weeks and your letters of Dec. 1 and 16 did not come to my attention until a day or two ago.

I likewise am one who contributed \$2,000 to the ill-fated river boat line and also put in the better part of a year or a year and a half's time on this project. My experience in connection with this matter convinced me that a further improvement of the navigation possibilities of Grand River would not be of sufficient benefit to the city to justify the cost.

My first reaction to the suggestion contained in the article referred to in your letters is not very favorable. I do not believe that there is a sufficient amount of traffic which would move over such a route to even justify the operation of a line of boats.

Changes in transportation methods since the time the navigation of Grand River was of interest to the people of Grand Rapids make more questionable than ever that such a route would be used. I refer to freight that is now moving by trucks. You may be interested to know that we are transporting furniture by trucks as far away as Boston and can ship in this manner advantageously, providing we have sufficient for a full truck load.

Taking all things into consideration, I have grave doubts whether the potentialities of transporting by water are a real asset to Grand Rapids.

Robert W. Irwin.

Grand Rapids, Dec. 21—We are in receipt of yours of recent date and regret our negligence in not replying to your earlier letter. The fact is, we did not know what kind of a reply to make, as we are not sufficiently posted upon the results which can be obtained by making an effort to bring about the results which you hope to accomplish.

Transportation facilities have been so completely revolutionized in the past few years that we fear an attempt to secure water transportation for Grand Rapids will be considered a step backward. We cannot visualize ocean ships landing at our docks, and a minor canal to the port of Grand Haven or Holland with ocean transportation and delays would not compete with rail and truck transportation.

Unfortunately, Grand Rapids does not produce the type of tonnage necessitating water transportation, and I doubt if the manufacturers of Grand Rapids would patronize canal facilities in sufficient quantity to pay for the effort. For this reason, we fear we are not completely in harmony with your hope and desires during times when we are asking for reduced Government expenditures and economy.

We do appreciate, however, your efforts for the good of the city and do not decry your desires to bring about improved facilities.

F. Stuart Foote.

Grand Rapids, Dec. 21—Referring to your letter of the 16th, it surely would be fine for Grand Rapids to have a gateway by water to the Great Lakes and the change in location of the canal would be much better.

It does not, however, seem to us that it would be an opportune time to now endeavor to secure this improvement from the Government. All transportation systems are now fighting for existence and it would not seem wise to make this additional competition through a heavy expense to the Government.

C. G. Johnson.

The other letters were practically along the same lines as the above, showing very plainly that the large manufacturers of the city are in agreement on the idea that Grand Rapids can get along with the present methods of transportation and that a water connection with Lake Michigan would be regarded as a step backward, instead of a step forward. I am not in entire accord with this theory, but I do accept the suggestion that this is not an opportune time to agitate the matter, when the Government is expected to reduce the Federal expenditures to the lowest possible limit and is practically pledged to embark in no new undertakings which involve the expenditure of public funds.

The character of our manufactories is such that they could make little use of a ship canal. Lumber, varnish, glue, nails and cabinet hardware would never come in by shiploads and out-bound shipments will always be mainly by rail. About the only great staple we could depend on is coal, but this would not be sufficient to maintain a ship canal unless we could furnish return cargoes, which would be practically out of the question.

In advocating the improvement of Grand River I found myself practically a relic of a former generation, whose traditions and personalities I have cherished with peculiar veneration, because of their great undertakings and accomplishments. The men of the past generation made Grand Rapids what it is to-day. To their ambition and energy is due the position Grand Rapids now occupies as a manufacturing center and jobbing market. The men of the present day have profited by the experience and accomplishments of their forbears, but they have not been compelled to meet and overcome the privations, disappointments and determined opposition which made their predecessors alert, efficient and masters of human destiny. Our forbears faced the tyranny of railway discrimination, based on a determination to discriminate against the young and growing market of Grand Rapids in favor of larger and older markets. The Grand Trunk, for instance, made Ionia the dividing line between Grand Rapids and Detroit. It carried freight from Detroit to Ionia (124 miles) at the same rate it charged from Grand Rapids to Ionia (36 miles). The Michigan Central made Hastings the dividing line between Detroit and Grand Rapids. Local shippers paid the same rate to Hastings (32 miles) as Detroit paid to Hastings (137 miles). It required unity of action and constant effort for nearly forty years to effect

a change in this outrageous discrimination in favor of the larger market. The creation of the Interstate Commerce Commission resulted in the complete abandonment of this condition. It is very common now to condemn the I. C. C. and advocate its dissolution, but in the early days of the organization it did some things which could never have been otherwise accomplished.

It will cause me a pang of regret to give up the idea of a ship canal from Grandville to Black Lake, but as my present day contemporaries take the stand that a ship canal is too slow a method of transportation in this day and age and as my engineering friends insist that such a project could never be made to pay expenses, I humbly bow my head to the inevitable.

The shipping on the Great Lakes is the most complete and comprehensive system under ideal conditions to be found anywhere in the world. Great vessels leave Buffalo loaded with coal, proceed to the head of navigation on Lake Superior, discharge their cargoes, load up with iron ore, lumber or wheat and return to Buffalo, earning money every mile of the distance both ways. This condition does not find a counterpart anywhere on Lake Michigan, because the best steam coal used in our factories comes from the mines of West Virginia and the barges which would bring it to its destination from Buffalo would have no return cargoes.

Harry M. Royal, editor of the Oceana (Shelby) Herald, reproduces a paragraph published in the Tradesman twenty years ago headed "A Dying Town." I also take pleasure in reproducing the paragraph, as follows:

A town which never has anything to do in a public way is on the road to the cemetery. Anyone who will do nothing for his town is helping to dig the grave. A man who curses the town furnishes the casket. The man so selfish as to have no time from his business to give to the city affairs is making the shroud. The man who does not advertise is driving the hearse. The man who is pulling back from any public enterprise throws bouquets on the grave. The man who is howling hard times preaches the funeral sermon and sings the doxology; thus, the town lies buried from all sorrow and care.

Mr. Royal and family left last Friday for Florida where they will remain for the winter. They will make their headquarters at Sebring, as usual. On previous visits to Florida Mr. Royal has favored the Tradesman with very interesting contributions on general conditions in that state. I hope his health and strength will permit him to do the same during the present winter season.

Of course, I received my full share of Christmas cards. They were all beautiful in both appearance and sentiment. The one which struck me as very appropriate was from Lee M.

Hutchins. It has a photographic reproduction of himself and his grandchildren. On an inside page there was a photographic reproduction of Mr. Hutchins' handwriting, reading as follows:

Christmas
1932

We individually and collectively wish you a Merry Christmas and Happy New Year, full of work, happiness and prosperity.

Sincerely,

Lee M. Hutchins, II
Helen Hutchins
Lee M. Hutchins.

The Congressional attempt to bring back the manufacture and sale of beer, without distinctly defining the terms and conditions under which it is to be sold, is anything but assuring. I am not a beer drinker, but I recognize the right of freedom of action by those who think otherwise. On one feature connected with the restoration of beer as a beverage I have very decided convictions and that is that the saloon must never be permitted to function again in the sale of beer, because the brewers will again insist that it be made the handmaid of prostitution, which I will fight to prevent with all the energy I can command. In the old days of the open saloon, when this practice was common here, the management of the breweries was largely in the hands of church deacons as stockholders and directors, so it is not safe to bring back the saloon and depend on the moral people of the community to keep it immune from the other evil.

Concerning the importation of fruit cookies from Russia, which are now being offered in the American market for 6½ cents per pound, I am in receipt of the following letter from the headquarters office of the National Biscuit Co.:

New York, Dec. 23—We thank you for the interest which prompted you to send us a clipping from the Michigan Tradesman, commenting upon the report that large quantities of cookies of Russian manufacture were being imported into this country and dumped at low prices. We believe the report that has reached you exaggerates the actual facts, for thus far these goods have given no evidence of becoming a serious problem to domestic bakers. Their only appeal was their low price and at such a price as your report mentions, it is obviously impossible to furnish cookies of a quality which will satisfy the American taste.

This lack of quality explains why we believe the experiment of importing these goods will soon have run its course.

Robert Barton,
Advertising manager

From the Land of the Setting Sun comes two letters from life-long friends which I cannot withstand the temptation to share with my readers of Out Around:

South Pasadena, Calif., Dec. 21—On this, the eve of another anniversary of the most glorious day the sun ever shone on, we are prompted to wish for you the spirit of Christmas and a due share of the blessings bestowed upon all of us through the life and death of our Saviour. We all of us have so much to be thankful for that it ill becomes any of us to complain.

Charles and Florence Heald.
(Continued on page 23)

FINANCIAL

Limitation To States Is Unfortunate.

Reports from Washington indicate that substantial concessions will have to be made in the branch banking provisions of the old Glass bill. According to the latest rumors the privilege of establishing branches will be limited to those states in which branch banking is permitted. This would be an advance over the existing system, but it leaves much to be desired. If the law is limited to this it means that in fairly short order the question will have to be reopened.

Most proponents of branch banking consider trade areas as the best working standard for the present. Very few of them believe that an extension beyond this is necessary in order to get the benefits of branch banking. Further, they recognize that as a practical political problem it is useless to try to get Nation-wide branch banking now.

The mere fact that we cannot get all that is desired, however, should not turn us against the provision now proposed. Even state-wide branch banking would be of some aid in solving one of our immediate problems. This is in connection with the eliminating of those institutions which still carry heavy scars of the liquidation incident to the depression. Until these institutions are disposed of they remain dangerous links in our financial structure.

The best way from a social point of view to get rid of such banks is to have them absorbed by stronger institutions. Unless branch banking is permitted, nevertheless, this is not feasible, for if the weak institutions merely have to be purchased and liquidated it means that the communities are left without ordinary banking facilities. It would be a gain, accordingly, to make it possible for stronger institutions to take over the weak units and operate them as branches. The Glass bill to some extent would make this possible.

The bill also would be a gain in the sense that any step in the direction of branch banking is so much to the good. Because of the opposition of independent unit bankers it is almost certain that branch banking will have to develop gradually in this country. This is regrettable, but gradual progress is far better than a continuation of our existing archaic system.

From a wider point of view it is also important to recognize that concessions on branch banking in the Glass bill do not materially vitiate the value of the rest of the measure. We cannot consider that we have had thorough banking reform until substantial progress has been made in branch banking, but, nevertheless, there are other corrections that may well be made while the necessary support for branch banking is being developed.

Ralph West Robey.

[Copyrighted, 1932.]

Ranks at the Top of Obnoxious Panaceas.

Most obnoxious of all panaceas seriously being considered for solving our problem is the proposal to reduce the gold content of the dollar. For sheer

economic asinity it surpasses the Goldsborough bill, the bank deposit guarantee bill and even the bonus bill.

This plan has been discussed now for well over a year. The strength back of it, however, more recently has been growing rather than abating. Today it perhaps is the most widely discussed "solution" which relates directly to our monetary system.

The plan, in brief, proposes to have Congress arbitrarily reduce the gold content of the United States dollar. The content at present is 23.22 grains of pure gold. The most common proposal is to reduce this 50 per cent., which would raise the value of gold from \$20.67 per troy ounce to \$41.34.

Proponents of this plan maintain that such action automatically, in case of a 50 per cent. reduction, would approximately double the price level. The effect of this would be twofold. In the first place, it would start business activity booming with the consequent solution of our unemployment problem. Secondly, both because of the increased business activity and because each of us presumably would have more dollars, our existing debt burden would be bearable.

Unfortunately, this is plain nonsense. Having Congress reduce the gold content of the dollar would not affect the American price level except in the case of export commodities. Every one else would continue to get the same number of dollars as heretofore. Our bank deposits still would be the same. The American public in general would be in exactly the same position as before with the exception that it would have to pay more for those commodities entering export trade. We would find, therefore, neither an increase in the volume of activity nor a greater ability to bear the debt burden.

The plan, accordingly, has absolutely nothing to offer in the way of a solution to our problems. On the contrary, it would aggravate our difficulties. Instead of aiding the business situation it would wreck the confidence of the world in our monetary stability, introduce new elements of disequilibrium in our economic system and start us definitely on the road to financial ruin. Ralph West Robey.

[Copyrighted, 1932.]

Proceedings of the Grand Rapids Bankruptcy Court.

Grand Rapids, Dec. 20—We have today received the schedules, reference and adjudication in the matter of Nathan Bialostock, Bankrupt No. 5088. The bankrupt is a resident of Grand Rapids, and his occupation is that of a junk dealer. The schedule shows assets of \$1,427.90 of which \$850 is claimed as exempt, with liabilities of \$4,314.57. The court has written for funds and upon receipt of same the first meeting of creditors will be called and note of same made herein.

Dec. 20. We have today received the schedules, reference and adjudication in the matter of Charles F. Stanley, Bankrupt No. 5086. The bankrupt is a resident of Benton Harbor, and his occupation is that of a laborer. The schedule shows assets of none with liabilities of \$5,561. The court has written for funds and upon receipt of same the first meeting of creditors will be called and note of same made herein.

In the matter of Frances W. Haines, Bankrupt No. 5080. The first meeting of creditors has been called for Jan. 10.

In the matter of George F. Cornell & Son, Bankrupt No. 4940. The first meeting of creditors has been called for Jan. 10.

In the matter of Peter Wiersma, Bankrupt No. 5075. The first meeting of creditors has been called for Jan. 9.

In the matter of William L. Hall, Bankrupt No. 5078. The first meeting of

creditors has been called for Jan. 9.

In the matter of Henry H. Merriman, Bankrupt No. 5077. The first meeting of creditors has been called for Jan. 9.

In the matter of Haze Barnebee Mears, Bankrupt No. 5067. The first meeting of creditors has been called for Jan. 9.

In the matter of Harold Edward Eveland, Bankrupt No. 5073. The first meeting of creditors has been called for Jan. 9.

In the matter of Elbert G. Rice, Bankrupt No. 5071. The sale of assets has been called for Jan. 4 at the premises formerly occupied by the bankrupt at 110 S. Mitchell street, Cadillac. The stock for sale consists of ladies, gents and children's footwear, and store fixtures, appraised at \$2,883.73. All interested in such sale should be present at the date and time above stated.

In the matter of Julius Kramer, Bankrupt No. 5074. The sale of assets has been called for Jan. 5 at the premises formerly occupied by the bankrupt at 1243 Sanford street, Muskegon. The stock for sale consists of men's furnishings and fixtures, appraised at \$815.98. All interested in such sale should be present at the date and time above stated.

In the matter of Roach-Montgomery Co., Bankrupt No. 5076. The sale of assets has been called for Jan. 6 at the premises formerly occupied by the bankrupt at 144 Division avenue, South, Grand Rapids. The stock for sale consists of furniture, office equipment and store fixtures, appraised at \$543.85. All interested in such sale should be present at the date and time above stated.

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In the matter of William L. Hall, Bankrupt No. 5078. The sale of assets has been called for Jan. 11 at the premises formerly occupied by the bankrupt at 206 So. Bridge street, Grand Ledge. The stock for sale consists of toys, notions, shoes, rubbers, etc., also store fixtures, appraised at \$844.10. All interested in such sale should be present at the date and time above stated.

Dec. 21. We have to-day received the schedules, reference and adjudication in the matter of Frederick F. Boersma, Bankrupt No. 5089. The bankrupt is a resident of Muskegon, and his occupation is that of a dental surgeon. The court has written for funds and upon receipt of same, the first meeting of creditors will be called and note of same made herein. The list of creditors of said bankrupt is as follows:

City of Grand Rapids	\$ 95.62
Helen James, Whitewater, Wis.	1,500.00
Ernest DeWitt, Muskegon	120.00
Paul Bernstein, Muskegon	330.00
Anderson Publ. Co., Grand Rapids	5.00
Baker's Auto Trim Shop, Muskegon	17.00
Banner and DeWachter, Grand R.	29.48
Blodgett Hospital, Grand Rapids	50.00
Brook Hill Farm, Genesee Port, Wis.	12.00

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 Chown and Caukin, Inc., Grand R. 157.53
 Ehrhardt & Co., Chicago 11.10
 Geib & Miller, Detroit 101.130
 G. R. Creamery Co., Grand Rapids 7.00
 Holland Evening Sentinel, Holland 2.00
 B. B. James, Whitewater, Wis. 50.00
 Literary Digest, New York 4.00
 Joe Kooiker, Grand Haven 15.00
 Dr. W. D. Lyman, Grand Rapids 36.00
 Benjamin Lewis, Muskegon 155.00
 Mayo Clinic, Rochester, Minn. 40.00
 Merchants Service Bureau, Musk. 12.50
 Chronicle, Muskegon 332.59
 North American Service Corp., New York 104.00
 A. D. Osterhardt, Muskegon 17.00
 Schuitema Elec. Co., Muskegon 38.49
 C. M. Sigler, Ypsilanti 40.00
 Steele Bros. Coal Co., Grand Rap. 63.10
 N. Uhler, Chicago 26.05
 Viking Radio Laboratory, Muskegon 2.00
 Dr. A. Sevensma, Grand Rapids 1,400.00
 V. W. Pilmore, Grand Rapids 380.00
 Frank Leidgen, Muskegon 100.00
 Reliance Dental Mfg. Co., Chicago 37.24
 National Elec. Sign Works, Bat. Ck. 20.00
 Bunker & Rogoski, Muskegon 191.00
 Dec. 22. We have to-day received the schedules, reference and adjudication in the matter of Louis Landauer, individually and doing business as the Louis Landauer Hardware, Bankrupt No. 5090. The bankrupt is a resident of Grand Rapids, and his occupation is that of a merchant. The schedule shows assets of \$3,173.69 with liabilities of \$3,445.92; \$350 is claimed as exempt. The list of creditors of said bankrupt is as follows:
 City of Grand Rapids \$41.50
 Seymour Mfg. Co., Seymour, Ind. 14.67
 National Brass Co., Grand Rapids 15.00
 Simon Hardware Co., St. Louis, Mo. 42.80
 Wagner Mfg. Co., Cedar Falls, Ia. 2.08
 Morley Bros., Saginaw 35.00
 Buhl Sons & Co., Detroit 50.00
 Great Lakes Paint & Varnish Co., Chicago 179.50
 Oliver J. Johnson Seed Co., Chicago 12.35
 G. H. Mansfield & Co., Canton, Mass. 38.50
 National Mfg. Co., Stirling, Ill. 59.00
 Pittsburgh Plate Glass Co., G. R. 238.86
 W. C. Hopson Co., Grand Rapids 44.32
 Michigan Hdwe. Co., Grand Rapids 657.14
 Hayden Supply Co., Grand Rapids 12.07
 Foster, Stevens & Co., Grand Rap. 244.97
 H. Leonard & Sons, Grand Rapids 1.32
 States Rubber Co., Chicago 3.26
 Sade Padlock Co., Lancaster, Pa. 5.08
 John DeVries, Grand Rapids 60.00
 Mich. Bell Telephone Co., G. R. 14.50
 Dec. 16. On this day first meeting of creditors in the matter of Carl F. Skinner, doing business as Carl F. Skinner & Sons, Bankrupt No. 5027, was held. Bankrupt present and represented by R. G. Goemmel, attorney. Creditors represented by Fred G. Stanley, attorney. Claims proved and allowed. Bankrupt sworn and examined without reporter. M. N. Kennedy, Kalamazoo, trustee, bond \$100. Meeting adjourned without date.
 Dec. 16. On this day first meeting of creditors in the matter of James H. Derks, Bankrupt No. 5051, was held. Bankrupt present and represented by L. D. Averill, attorney. Creditors represented by Henry C. Hart, attorney. Claims filed only. Bankrupt sworn by referee but examination and further proceedings adjourned to Jan. 4 at the request of Mr. Hart.
 In the matter of Arthur Meyer, individually and doing business as Smutter Cook Co. and Meyer Bros., Bankrupt No. 4827, final meeting of creditors was held under date of Oct. 18. Trustee was present by Arthur M. Branson and represented by Cleland & Snyder. Bankrupt was represented by M. Den Herder, attorney. Creditors were represented by Dorr Kuizema and Hilding & Baker. Trustee's final report and account was approved and allowed. Balance bills, notes and accounts receivable was sold to David Merriman, of Grand Rapids. Certain attorneys' bills approved and allowed. An order was made for the payment of expenses of administration, preferred claims and for the declaration and payment of a first and final dividend to creditors of 2.2 per cent. No objection to discharge. Files will be returned to district court.
 Dec. 22. On this day first meeting of creditors in the matter of Charles G. Porter, Bankrupt No. 5064, was held. Bankrupt present and represented by Henry M. Kimball, attorney. Creditors present and represented by Jackson, Fitzgerald & Dalm; Joseph L. Folz; Charles H. Farrell, attorneys, and Grand Rapids Credit Men's Association. Claims proved and allowed. M. N. Kennedy, Kalamazoo, elected trustee; bond \$1,000. Bankrupt sworn and examined before reporter. Meeting adjourned to Jan. 5.
 Dec. 22. We have to-day received the schedules, reference and adjudication in the matter of Samuel Gluck, Bankrupt No. 5091. The bankrupt is a resident of Muskegon, and his occupation is that of a merchant in leather goods. The schedule shows assets of \$6,707.06 of which \$750 is claimed as exempt with liabilities of \$14,598.39. The first meeting of creditors will be called promptly and note of same made herein. The list of creditors of said bankrupt is as follows:

City of Muskegon \$54.19
 Advance Elec. Co., St. Louis 38.16
 American Polish Co., Chicago 232.31
 Amer. Shoe Mach. Co., St. Louis 67.67
 American Standard Mfg. Co., Cincinnati 38.00
 Armstrong Cork Co., Lancaster, Pa. 64.96
 Atlas Tack Co., Fairhaven, Mass. 107.00
 Baldwin Rubber Co., Pontiac 20.90
 Barton Mfg. Co., St. Louis, Mo. 59.52
 Behr Manning Co., Troy, N. Y. 90.23
 B. F. Brown & Co., Inc., Boston 21.25
 Brown Rubber Co., Lafayette, Ind. 21.60
 Chavin & Berman, Chicago 668.71
 Champion Shoe Mach. Co., St. Louis 2,237.51
 Jonathan B. Cook & Co., Chicago 70.00
 Ralph L. Day, Cincinnati 90.02
 J. M. Delaney Co., Inc., Meriden, Conn. 180.00
 Denver Metals Foundry, Denver 35.00
 S. Dresner & Sons, Chicago 111.64
 R. J. Ederer Thread Co., Philadel. 122.21
 Empire Brush Works, Port Chester, N. Y. 67.50
 Essex Rubber Co., Trenton, N. J. 301.53
 Everett & Barron Co., Providence, R. I. 376.13
 Fiebing Chemical Co., Milwaukee 64.77
 Finesse Corp., Chicago 70.20
 Franco-Amer. Thread Co., East Hampton, Conn. 216.53
 Glencirn Mfg. Co., Pawtucket, R. I. 269.25
 Goodyear Tire & Rubber Co., Akron, O. 309.60
 Greenbaum Tanning Co., Chicago 25.81
 Griffin Mfg. Co., New York 133.46
 Holtite Mfg. Co., Baltimore, Md. 369.71
 J. W. & A. P. Howard Co., Corray, Pa. 186.55
 I. T. S. Co., Elyria, Ohio 72.75
 Geo. James Co., Boston, Mass. 223.07
 Walter Janvier, Inc., New York 1,000.00
 Jos. Jones Co., New York City 37.31
 Jung Arch Brace Co., Cincinnati 21.88
 Kayon Co., Milwaukee 410.57
 Lang, Harrar, Chamberlain, Philadelphia 718.75
 Lamac Process Co., Erie, Pa. 149.10
 Lindenoid Sole Leather Co., N. Y. 663.36
 Manhattan Insole Co., New York 65.00
 B. L. Marder Co., Chicago 97.29
 J. M. Marshall Braid Co., R. I. 123.58
 Meyer Suitcase Mfg. Co., Detroit 52.77
 John C. Meyer Thread Co., Lowell, Mass. 98.39
 O. A. Miller Treering Mach. Co., Brockton, Mass. 99.40
 National Brief Case Mfg. Co., Chicago 33.46
 North & Pfeiffer Mfg. Co., Hartford, Conn. 27.50
 Orthmann Laboratories, Milwaukee 29.20
 Pawnwee Wood Heel Co., St. Louis 51.61
 Polyshine, Inc., Rochester, N. Y. 176.66
 Progressive Mach. Co., Minneapolis 62.56
 Rainbow Rubber Co., Butler, Pa. 94.40
 Schneffel Bros., Inc., Newark, N. J. 30.74
 Sellari Natural Wax Co., Brownsville, Tenn. 40.50
 Norman P. Scheaffer Co., Chicago 29.25
 Shattford Leather Co., Plymouth, Ind. 344.94
 Sheboygan Leather Co., Sheboygan, Wis. 66.00
 Shoe Accessories Co., Omaha, Neb. 50.40
 Shoe Finders Supply Co., Chicago 211.31
 Shore & Kaufman, Inc., New York 95.00
 Silverite Gutterman, Boston, Mass. 69.10
 W. D. Smith Co., Elgin, Ill. 160.50
 Standard Insole Co., Maurice Plains, N. J. 33.20
 Sullivan Brush Co., Terre Haute 1,012.00
 Thompson Ehlers Co., Chicago 25.06
 Tiedemann Leather Co., Chicago 55.71
 United Shoe Mach. Corp., Chicago 142.29
 Charles Venini, Lynn, Mass. 13.28
 Chas. S. Walton & Co., Philadelphia 229.20
 Frank W. Whitcher Co., Boston 89.63
 Whittenbre Bros. Corp., Cambridge, Mass. 241.95
 World Standard Co., Concord, N.H. 25.50
 C. A. Zoes Mfg. Co., Chicago 279.16
 Leon Titus, Muskegon 270.00
 Dec. 23. We have to-day received the schedules of J. F. Easley Milling Co., Bankrupt No. 5070. The schedules show assets of \$36,858.17 with liabilities of \$51,211.66. The first meeting will be called promptly and note of same made herein. The list of creditors of said bankrupt is as follows:
 C. M. Brown, Plainwell \$2,837.91
 Mrs. Fanny Bell, Plainwell 469.04
 Chelsea Milling Co., Chelsea 81.75
 Cowing Bros., Inc., Homewood, Ill. 15,000.00
 Chelsea Milling Co., Chelsea 4,313.38
 Gerald Oleson, Traverse City 7.40
 Henry Behrens, Arcadia 4.85
 Joe Smith, Acme 6.40
 Huyser Market, Holland 35
 B. Mulder, Herps 12.40
 Martin Co-op. Elev., Martin 28.00
 A. Culverhouse, Kalamazoo 2.45
 Arkell & Smiths, Canajoharie, N. Y. 1,550.60
 Barclay, Ayers & Bertsch, G. R. 5.65
 Bemis Bros. Bag Co., Indianapolis 100.00
 Burns & Burns, Plainwell 3.25
 Burns Publ. Co., Olathe, Kans. 7.95
 Cargill Elevator Co., Minneapolis 704.80
 Tom Carroll, Plainwell 11.29
 Harold Chamberlin, Trav. City 101.00
 Chase Bag Co., Milwaukee 1,183.62
 Chatfield & Woods, Cincinnati, O. 614.65
 Dudley Paper Co., Lansing 54.20
 Duro Test Corp., New York 34.80
 H. J. Easley, Plainwell 80.00

Ecrement Tire Shop, Plainwell 426.74
 Ediphone Co., Grand Rapids 15.85
 R. E. Fair, Kalamazoo 16.59
 General Food Sales Co., Battle Crk. 41.28
 G. R. Ass'n. of Commerce, Grand R. 2.00
 G. R. Paper Co., Grand Rapids 67.62
 Hammond Paper & Bag Mills, Wellsburg, Va. 408.55
 J. I. Holcomb Mfg. Co., Indianapolis 12.28
 Hopkins Coop. Creamery, Hopkins 144.50
 Ihling Bros. & Everard Co., Kala. 56.20
 Independent Oil Co., Plainwell 1.04
 Kal. Fdy. & Mach. Co., Kalamazoo 14.54
 Kal. Machine & Tool Co., Kalamazoo 6.00
 Larrowe Bkwt. Flour Corp., Cohocton, N. Y. 550.00
 Lower Penn. Power Co., Plainwell 6.00
 Midwest Laboratories, Columbus 3.00
 M. L. Morton, Kalamazoo 25.00
 McKenzie Milling Co., Quincy 60.00
 Nat'l & American Miller, Chicago 6.25
 Novadel-Agne Corp., Chicago 344.54
 Paper Makers Chem. Ass'n., Kala. 80.66
 Penn. R. Co., Plainwell 64.82
 Thos. Phillips Co., Akron, Ohio 156.77
 Pioneer Welding Co., Kalamazoo 57.75
 Plainwell Lbr. & Coal Co., Plainwell 58.37
 Provident Chem. Works, Provident 400.00
 Rademaker-Dooce, Grand Rapids 1.94
 P. Ranville Co., Grand Rapids 32.40
 Raymond Bag Co., Middleton, Ohio 291.58
 Mrs. K. B. Easley, Plainwell 27.75
 Richmond Stamp Works, Grand R. 1.75

Rosenbaum Grain Co., Chicago 2,950.00
 Rumford Chem. Co., Rumford 164.80
 St. Louis Mill Equip. Co., St. Louis 48.98
 Standard Oil Co., Grand Rapids 45.43
 Security Petroleum Co., Kansas City 95.00
 Tisch-Hine Co., Grand Rapids 11.56
 Taggart Bros., New York 50.00
 A. H. Warnement, Plainwell 70
 Tom Wells, Plainwell 8.21
 Cohen E. Williams & Son, Nashville 1,000.00
 Wolf & Co., Chambersburg, Pa. 103.50
 H. C. Hansen, Lansing 2,100.00
 Howard Wood, Plainwell 88.48
 F. E. Wilson, Alamo 1,000.00
 R. F. Webster, Plainwell 265.00
 Murtie Campbell, Plainwell 309.92
 Fred Wilson, Alamo 500.00
 E. J. Chart, Plainwell 1,750.00
 Liff-Bruff Chem. Co., Hoopeston, Ill. 150.00
 Citizens State Savings Bank, Plainwell 400.00
 Mrs. K. B. Easley, Plainwell 2,600.00

The prospect's not concerned with what you have to sell. He wants to know what it will do for him.



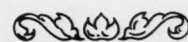
Analysis of any security furnished upon request.

J. H. Petter & Co.
 Investment Bankers
 343 Michigan Trust Building
 Phone 4417

An - Old - School - Principle In a Modern Institution

This bank will never outgrow its friendly interest in its customers. The spirit here will never change. Helpfulness is the very foundation on which we have built. A spirit unchanging through the years.

Our service has broadened, our business increased. But this is one old-fashioned principle which we will never give up.



GRAND RAPIDS SAVINGS BANK

"The Bank Where You Feel at Home"

17 Convenient Offices

RETAIL GROCER

Retail Grocers and Meat Dealers Association of Michigan.

President—Paul Schmidt, Lansing.
First Vice-President—Theodore J. Bathke, Petoskey.
Second Vice-President—Randolph Eckert, Flint.
Secretary—Herman Hanson, Grand Rapids.
Treasurer—O. H. Bailey, Sr., Lansing.
Directors—Holger Jorgenson, Muskegon; L. V. Eberhard, Grand Rapids; John Lurie, Detroit; E. B. Hawley, Battle Creek; Ward Newman, Pontiac.

Most Effective Aid in Trading Up.

Time-tested psychological appeals should not be forgotten as we work our way up in merchandising. One of the most effective of these is the simple plan to quote prices from the top down, rather than from the bottom up.

"Coffee, madam? Our best, 39 cents, or Oompah at 33 cents? Not so high? Our Blah brand at 29 cents is fine value."

Customer hesitates and is quite apt to take the 33 cent coffee. If the quotations had been "Compete brand, 24c, or Blah at 29c, or our fine Oompah at 33c," likely she would have taken the 29 cent.

This is so old a plan that it should be at every grocer's tongue tip, but it is not. Because it is not, the job of trading up—which, by the way, is a continuous job in every progressive store, good times and bad—is hampered. Not a wakeful grocer even in crossroads towns in England or Scotland but practices this selling urge to better merchandise every day as a matter of institutional routine.

Same with quantity suggestion. Oranges priced in lots of 29 for so much if quoted that way will be sold in liberal quantities in a large percentage of cases. Lemons quoted at 27c per dozen are apt to move in dozen lots in the same store at the same time where sales will run in 2s if the quotation be 2 for 5c; and 2s mean six sales to get rid of 12 lemons.

This is precisely the same urge that prompts you to let the gas man fill your tank when he asks: "Fill her up?" instead of asking, "How many gallons?" Old stuff, but it sure works—if we work it.

Working on our own is far more dignified and, incidentally, more profitable, than anything we happen to get free from any government agency.

Here is a pointed instance, condensed from Wisconsin Retail Bulletin: Any small store owner in Wisconsin may have merchandising counseling service rendered by an expert employed by the Wisconsin University extension division. The expert will make a survey of the store, analyze layout, advertising, credit system and all the rest of it and will make definite recommendations based on his findings.

A moderate charge is made for this service, so the merchant stands on his own feet while the University shares in acquired knowledge for its class work. All benefit equitably and we may be sure the merchant is apt to take the job seriously and use what he gets for his money, which is more than can be expected and far more than has resulted in general from the tremendous sums of taxpayers' money Uncle Sam has similarly expended.

Self-help is not only the best help—it is the only help.

Reports from everywhere indicate less selling on credit and more for cash. But that means less than we might think. This is a standard condition in hard times or depressions. Buyers then go back to first principals—"pay as you go," for example, and "buy nothing until you have the money." This is one blessing of adversity, that we sort of get down to hard pan once again; and that is good for the soul, of persons as well as of business.

Sellers with accounts badly congealed tend to jump into a strictly cash basis, thinking thereby they have forestalled future trouble. Never again is apt to be their subconscious reaction. But we shall later awaken to the truth that credit is the lifeblood of traffic. It is the agency through and by which business functions and flourishes. Even now food sales run about 53 per cent. on credit. Because that is the best business, grocers who are able to handle credit should devote themselves to its correct and proper handling and administration.

Careless, misleading statements about margins persist with discouraging vitality. A recent survey of fruit and vegetable conditions in Los Angeles results in the statement that certain highly perishable, out of season items show a profit of from 50 to 150 per cent. More staple lines show a profit of from 20 to 40 per cent. Average gross profit obtainable is given as 25 per cent. on selling prices of all lines.

From which it is difficult to conclude anything useful, because there is no such figure as 150 per cent. in margin computation, properly operated. And 150 per cent. on cost works out to 60 per cent. while, if the same ratio is applied to the stated 50 per cent., we have 33⅓ per cent. Then when we get down to 20 to 40 per cent., one wonders whether these, too, are really 16⅔ to 28 per cent. Finally, the average of 25 per cent. on sales is below what any skillful dealer can make—and must make if he is to derive any net earnings from this department.

Merchants who know their onions make 35 per cent., 36 per cent. and on to 40 per cent. average and I include chain units on cash-carry operation with full service grocers. It is bad to fool with such factors or to speak in figures if you do not know what the figures mean.

How men in all lines tend to go it blind is well illustrated by an examination of wholesale dealers' results in Pittsburgh and New York a time ago.

In Pittsburgh the earnings on \$1,000 of sales were \$88.12, say 8⅞ per cent. Cost of sales was \$83.77, leaving net of \$4.35 or less than ½ per cent. But the range from which those averages was made up was from a gross of \$36 per \$1,000 to \$179 in the same market at the same time. Which is, of course the old story of those able and those unable to run their business properly. Obviously, the \$36 men were paying out of their own pockets for the privilege of handling produce at wholesale, while the \$179 men were really in the wholesale produce business.

In New York the margin was wider but expenses higher. So the average earnings were \$89.60 per \$1,000 of sales and the net \$2.04 or just over 1½ per cent. But there, too, the range was from \$34.50 to \$186, both lower and higher than in Pittsburgh.

Seems odd, but it was the fact that the vast majority of those men did not know anything about their own gross earnings, their expense ratio or what they were making, net. Yet each of them could have known by the simplest kind of account keeping.

This all seems to confirm the belief expressed by one who has been a close investigator. "There is no use giving clerks books on salesmanship or business practice," he says, "because they won't read them. They are not students. And the few who may read

them will fail to grasp how the hints may be practiced."

Our brains seem to be the least used portions of our anatomies. But that holds advantage for the men who do use them. I quote from the Proceedings of the Institute of Certified Grocers, London, letter from a Successful Student:

"I would like to express my sincere thanks to the Institute for the assistance given me in my studies, which have doubled my interest and enthusiasm for my work and given me a brighter outlook on life."

A young man who is grateful for aid in developing his own brain through his own efforts is not apt to go workless or hungry in any "times."

Paul Findlay.

Are the canned foods you feature grown and packed in your home state?

W. R. Roach & Co.,
Grand Rapids, maintain seven modern Michigan factories for the canning of products grown by Michigan farmers.



A complete line of canned vegetables and fruits



GET YOUR SHARE

Chase & Sanborn's Dated Coffee advertising is telling consumers everywhere that science has discovered the average man or woman has a "coffee tolerance" of 5 cups a day . . . if the coffee is fresh.

This new appeal is stimulating the demand for Chase & Sanborn's Dated Coffee—the brand that's **always** fresh. Get your share of the growing demand by giving this famous coffee your best selling efforts. You'll gain all the advantages of the Standard Brands merchandising plan of—frequent deliveries, small, fresh stocks, small investment and speedy turnover.

CHASE & SANBORN'S Dated COFFEE

Product of STANDARD BRANDS INCORPORATED

MEAT DEALER

Michigan State Association of Retail Meat Merchants.
President—Frank Cornell, Grand Rapids
Vice-Pres.—E. P. Abbott, Flint.
Secretary—E. J. La Rose, Detroit.
Treasurer—Pius Goedecke, Detroit.
Next meeting will be held in Grand Rapids, date not decided.

Pushing the Specialties Which Sell in Mid-Winter.

Lutefisk and lingon berries are a busy spot in the meat department these days. Churches are giving lutefisk dinners and the hundreds of thousands of lutefisk lovers are eating it often in the homes. A well decorated display of lutefisk and lingon berries will produce orders.

Now comes the time when many customers are wanting a change from the usual meat routine. Direct their attention to your good summer sausage. It sells as well in many meat departments in winter as it does in summer. Aim to sell it by the full piece. It should be cut only in those stores than can display it under refrigeration.

The looks of the meat in the case have a lot to do with the way it sells. Some meat departments sell much more wieners than others because they keep them looking tastier. They keep them clean and bright by washing, wiping, and hanging where it is warm enough to bring the color back.

Color in display counts big at this season of the year. Use colored decorative paper to brighten the displays of meat that are naturally dull in color. The cost of the paper is small and it helps out much in attracting attention and selling the meats.

Many more calls for pickled pigs feet these days. If you show them in bulk, wrap the container in colored crepe paper and fold in neatly around the top. That makes the pigs feet stock look five times as attractive to the customers.

Why do most of the people who call at the meat department go directly to the display of fresh beef cuts? Because the red color of the meat pulls the attention immediately that way. But other kinds of meat have not that natural bright color. They must be helped along with other decorations. Many meat men are doing good display work along this line.

Spiced fish are doing well in a host of stores right now. Anchovies are always a good winter seller in many communities. In fact anchovies are said to be the biggest selling small fish in the world. Spiced herring is a favorite with many people. So are spiced trout and salmon. Those four make the spiced-fish line that adds materially to the profits of many meat departments.

In connection with his smoked fish display one progressive Twin City dealer recently made a mass display of boxes of dried herring and offered them at a special price per box. He had two good days of smoked fish selling. The kids in many families persuaded parents to buy a box of herring and that helped also to pull orders for other kinds of smoked fish. The secret of good selling after all is to keep doing something in the way of enterprise and display on seasonable goods.

One chain store meat manager asserts that sausage is not selling anywhere near as well as it did, that the consumers are turning to other kinds of meats. The manager of another chain store meat department connected with the same system and in the same town said he was selling a greater portion of sausage than ever. Why the difference in view? Was it because of difference in location or difference in the interest taken by each manager in the sausage line? We think the latter.

Some meat dealers are accomplishing much in their special sales of whole hams. Good ham is one of the cheapest and most satisfactory foods offered and the per pound price on a good ham makes a lot of people stop, look, and listen wherever they see it displayed with price cards. — Grocers Commercial Bulletin.

A Business Man's Philosophy.

Wise counsel bids a man make the most of himself if he would be a help to others.

Another way of phrasing the thought is: All improvement begins with self-improvement.

A man conceives an improved commodity or an improved service. He offers it to the business community, hoping thereby to increase his income. But no sales will be made until he demonstrates that the purchaser will reap an advantage from its use.

The seller, of course, is dissatisfied with a one-man business. He adds employees, a few at first, eventually hundreds.

Workers, users and the promoter of this enterprise are, therefore, a little better off because one man was ambitious to improve his lot.

The identical reasoning can be applied to any individual down to an office boy. The lad who is industrious, dependable and wide-awake rises to a position of responsibility. He is better off, his family is better off, his employer is better off and the community is better off because it has as a citizen a man who is able to pay his own way, educate his children and, if necessary, contribute to the support of dependent relatives who might otherwise be a burden on others.

William Feather.

Super balloon tires have been developed which make farm tractors all-purpose machines. The tires are said not to injure ground surfaces, to increase operating speeds and draw-bar pull.

A new machine for cleaning slag from open-hearth furnace brick, mortar from building brick, does its work by tapping the brick (400,000 times a minute) rather than grinding.

Give up and you can give nothing else.

Oysters and Fish For The Holidays.

Fresh Shipments Daily.
Ask your Dealer for Reader Fish.
They are better.
Lake and Ocean Fish. Wholesale.
G. B. READER, Grand Rapids.

SALESBOOKS

NOW is the time to order.
We save you money.
Battle Creek Sales Book Co.
Battle Creek, Mich.

Rademaker-Dooce Grocer Co.

Distributors of

Anchor Red Salmon

Red Heart Med. Red Salmon

Surf Pink Salmon

Bull Dog Sardines

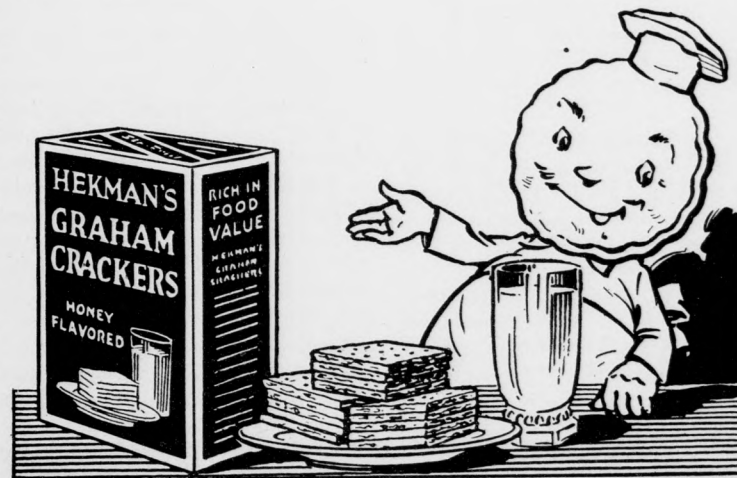
Red Crown Sliced Beef

The House of Quality and Service

Added Sales With Hekman Grahams

HEKMAN'S delicious honey-flavored Graham Crackers are a profitable, quick-selling item every grocer should handle. They top all other brands for popularity. Even people who never knew they liked Graham Crackers, revel in the fresh, crisp goodness of HEKMAN'S.

During November, HEKMAN Grahams will be advertised state-wide in leading newspapers. Arrange now for your deliveries so you can cash in on this advertising direct to your customers.



HEKMAN BISCUIT COMPANY
GRAND RAPIDS, MICH.

FRIGIDAIRE
ELECTRIC REFRIGERATING SYSTEMS
PRODUCT OF GENERAL MOTORS

WITH FAMOUS COLD CONTROL AND HYDRATOR

All Models on Display at Showroom

F. C. MATTHEWS & CO.
18 E. Fulton St. Phone 93249

HARDWARE

Michigan Retail Hardware Association.
President—Chas. H. Sutton, Howell.
Secretary—Harold W. Bervig.
Treasurer—William Moore, Detroit.

Suggestions in Regard To the Annual Stock Taking.

The annual stock taking comes early in the new year. Hardware dealers may vary the date of stock taking considerably; but for most of them January, right after the Christmas season, is the accepted time.

No merchant needs to be reminded of the importance of stock taking; nor does a merchant who has once gone through it need to be told that it is a decidedly tedious job.

The actual stock taking depends to some extent on your policy in regard to a stock taking sale. Here, the practice differs with different merchants. Many dealers declare that the time for the stock taking sale is right after the inventory is completed. The inventory discloses lines that need to be reduced or cleared out; until this is done, such dealers consider an intelligent stock taking sale impossible.

Other dealers follow the practice of holding a stock taking sale right after the Christmas holiday. They argue: "If we reduce the amount of stock, we also reduce the labor of stock taking."

Whether the sale should be pre-inventory or post-inventory is a matter for the individual merchant to settle for himself. He knows, better than anyone else, the practice which will serve his own conditions and purposes most efficiently.

If a pre-inventory sale is held, stock taking will not start until some distance on in January, at the earliest. If, however, the sale is to follow the inventory, the stock taking should start as early as possible in the New Year.

Two things are important, however, before the actual stock taking commences. The first is to get in your mind a clear and definite idea of what stock taking should be, and what it should accomplish for you. Stock taking gives the merchant a really intimate view of his business. It helps him to get his bearings. So, instead of deciding to rush through the job any old way, fix your mind on the idea of getting the most you can out of it in the way of useful results. Say to yourself: "This year's stock taking is going to provide me with more helpful information than I ever got before."

The time-saving and labor-saving can be accomplished, not by skimping the job, but by planning it carefully. Don't plunge into it and then work out your methods of handling it as you go along. Have a clear-cut plan beforehand as to just how you are going to handle the work. What department will you take first; in what order will you take the various departments; which of your helpers will do the work and which will wait on customers and how is the work to be carried on with the least interference with regular business. All these points should be settled in advance. What is more, the necessary equipment—stock books, stock sheets, price lists, pencils, etc.—should all be assembled in advance.

The pricing should be done by the dealer himself. Each article must be judged on its own qualifications. Look the situation squarely in the face and price each item at actual value as it now stands, not at value as it stood six years ago.

It is comparatively easy to price according to invoice, but it is a dangerous policy. Remember, that your purpose in stock taking is, not to make a comfortable showing for the delusion of someone else, but to ascertain the cold, hard facts for your own information. So, in pricing, be cautious and conservative. A cautious inventory will allow for all actual and some potential depreciation.

Fixtures, too, should be priced conservatively. The other day a merchant, taking stock, priced his fixtures at the buying price of five years before. The resulting inventory showed a decided excess of assets over liabilities; yet on a forced sale the business realized little more than 30 per cent. of the outstanding liabilities. Fixtures, delivery outfits and similar items should be depreciated from year to year. One conservative merchant writes off 25 per cent. annually. I know another who, the first year writes off 50 per cent. He says:

"Once a bit of machinery or equipment has been put into use, it is worth only half price. You may think differently, but if you have to sell you will find out the truth. After a few years' use, getting 50 per cent. of the value of fixtures is just a lucky break. Why not face the issue at the very start, that even the finest fixtures, on a forced sale, are not worth anything like what they cost?"

The merchant who puts in his fixtures, year after year, at original cost is apt to fool himself into counting on what are really paper profits. Instead of relying on inflated fixture values to show you a profit, why not hustle for business and get a genuine cash profit out of a larger turnover. It may be hard work; but it is good exercise. It is the only healthy basis on which to work.

Similarly, in listing accounts and bills receivable, it pays in the long run to look the situation squarely in the face. What accounts are good, what are bad, and what are uncertain? Do you know the hopeless accounts? Don't carry such accounts from year to year on the assets side of the balance sheet. Don't indulge in the luxury of fooling yourself. It is better to make more money than the books show, than it is to show a big profit on which you can't cash in. A padded inventory rarely deceives either a banker or a prospective purchaser; the only man it deceives is the merchant himself, and it deceives him to his own ultimate hurt.

Stock taking furnishes the alert merchant with a variety of excellent pointers. It shows how the various lines are moving; what are the popular brands and what are slow sellers. When next ordering, some things should be cut out entirely, some should be bought sparingly, while the more active lines will be required in larger quantities. Thus stock taking is a guide to removing sources of

weakness and at the same time developing sources of strength.

Stock taking also helps to educate the salespeople in regard to the goods they handle. To this end, it is sound policy to give every member of the staff a chance to help in his own special department. Furthermore, don't hurry the work too much; take time to get the utmost possible benefit from it, and to do it accurately.

Victor Lauriston.

Ought To Feel Greatly Indebted.

St. Joseph, Dec. 23—I have delayed writing you in regards to the forty-ninth anniversary edition of the Michigan Tradesman.

Words cannot express my appreciation of this edition. You have so many interesting articles and so much information that I am afraid it will take me two or three weeks to read all that is contained in the edition.

Certainly the independent grocer, meat dealer, hardware dealer and merchants generally ought to feel greatly indebted to you for the great and good work you have done with the Tradesman in their behalf.

Willard J. Banyon.

St. Johns Speaks Out.

St. Johns, Dec. 20—As the present year draws to a close it is only fitting that I pause and express my apprecia-

tion of the many interesting contributions offered through the pages of your publication during the past year.

These articles have often assisted in facilitating the solution of difficult problems and have likewise inspired me to greater effort to serve on a higher plane of efficiency and business understanding.

I take this opportunity to extend to you and your staff my best wishes for a Merry Christmas and continued growth and success of your publication.

C. B. Mansfield.

The idea that we must reconcile ourselves to a generally lower standard of living, must be content with a scaling down of production to meet a permanently lessened consumption, must adapt ourselves in the future to a vastly more restricted scope of commercial and industrial activity, and so on, strikes me as thoroughly unsound and un-American. It is perilously close to a counsel of despair. Moreover, there is nothing in reason or experience to justify it. It can be true only when human wants become static—fixed at a low and unchanging level. But all history proves that man's wants are never satisfied, that, in fact, they increase faster than his means of satisfying them.

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DRY GOODS

Michigan Retail Dry Goods Association.
President—Geo. C. Pratt, Grand Rapids.
First Vice-President—Thomas P. Pitkethly, Flint.
Second Vice-President—Paul L. Proud, Ann Arbor.
Secretary-Treasurer—Clare R. Sperry, Port Huron.
Manager—Jason E. Hammond, Lansing.

Sees Stationery Sales Gaining.

A record volume of stationery will be purchased by retailers this year for post-holiday sales, A. E. Wilson, selling agent for a leading manufacturer, predicts. Initial orders for January delivery, he explained, have been placed two weeks earlier than usual and call for quantities much greater than in previous years. The widespread popularity of pound paper which manufacturers are packing to retail in the 50 cent range is responsible for the upturn in buying, he holds. Consumer demand for holiday writing paper, Mr. Wilson, concluded, exceeded all expectations, but sales volume was restricted by the failure of both producers and retailers to anticipate the heavy call.

Novelty Home Wares Featured.

Responding to pressure from buyers, who insist upon having novelty merchandise which can be promoted along with strictly sales goods in January and February sales, manufacturers of housewares have developed a wide assortment of new types of articles for home use. Outstanding in the new lines is a combination of stemware coaster and ash tray, offered in both chromium plate and silver, to retail in sets of two to four for \$1. New types of kitchen utensils, including can openers, tea strainers, biscuit cutters and innumerable other items in the 10 to 25 cent retail ranges, are also included in the lines developed for post-holiday promotions.

January Knit Goods Spurt Seen.

Although considerably disappointed by the failure of stores to anticipate any of their spring knit goods requirements during this month, manufacturers look forward to one of the most active buying periods in January they have ever experienced. Admitting that the month is one of the slowest in many years, manufacturers traced the total absence of demand to retailers' desire to keep their stocks to a minimum as the period for inventory taking approaches. Manufacturers feel, however, that only initial coverings of Spring requirements in January will keep mills operating at an active pace, as production has been curtailed to line up with demand.

Wash Suit Demand Broadens.

Broader acceptance of men's wash suits during the coming Summer is indicated by the number of new accounts being added to the books of leading manufacturers. One of the leading producers of wash suits reported that of the business booked to date 25 per cent. represents new stores, which either did not handle or promoted only perfunctorily such styles last Summer. The lower prices which will generally be quoted on Summer suits, amounting to a reduction in the retail price of about \$1.50 on linen suits, \$1 on seer-

suckers, \$1.50 to \$2 on tropical woads and similar cuts on other styles, are also expected to stimulate demand.

Name Volume Spring Colors.

Four blues are outstanding in the ten volume colors for Spring chosen by the color card committee of the National Retail Dry Goods Association. The blue hues comprise Corsair, a dark tone; American woolen blue, somewhat lighter than navy; twill, a traditional shade, and sports blue, which is of more vivid type. The beige family is represented by walnut tan beige, sawdust tan and moth-wing natural beige. Included in the grays are Gorham gray, which gained considerable momentum during the Fall; and mascara brown, a medium caramel tone. The colors will be featured on the basic ensemble card to be issued shortly by the committee.

Spring Corset Lines Faring Well.

Following the good retail results experienced during the Fall with corsets and foundation garments, orders comparing well with a year ago are being placed for the Spring offerings of this merchandise. Buying for January sales purposes has developed in fair volume, with manufacturers' clearances smaller than in 1931. In the new models, designed to emphasize the Spring silhouette, types featuring the new elastic cloth are outstanding and are credited with meeting active response in better grade and medium price merchandise. Step-in and combination garments are being bought.

Early Dress Output Light.

Very little advance production of dresses is being made up for Spring, manufacturers report. Buyers arriving in the New York market in January will have to take one or two weeks, delivery on merchandise, it is said, with indications that pressure for quick shipments will again prove a factor. It is not expected that the delivery situation of last Fall will be duplicated, inasmuch as the average early order of retailers is expected by producers to be light. The season as a whole, will probably be featured by a steady stream of re-orders of styles found to meet with consumer interest.

Will Push Metal Furniture.

More active competition between manufacturers of metal and of wood furniture is forecast for the coming Spring season. Producers of metal furniture plan to display a greater variety of merchandise at the January trade shows than they have ever offered before and will make an intensive bid for new business in the promotion of modernistic styles. Metal bed producers claim to have captured 5 per cent. more of the general business this year than last and expect to increase the volume of their sales over the coming year.

Japan Raises Dinner-Ware Prices.

Reports that Japanese manufacturers of dinner ware have advanced prices for Spring goods 25 to 30 per cent. have been received by domestic producers. The news of a price increase on the imported competitive merchandise was regarded as the most satisfactory development in the trade since

the decline in the Japanese yen started late last year. With a higher level of prices obtaining, producers here feel they can compete with the foreign product and regain the large volume of business they claim to have lost as a result of the drop in the yen.

Seasonal Lull in Glassware.

Seasonal conditions have brought the usual holiday lull in the glass industry. Manufacturers are endeavoring to forecast sales probabilities for the first half of the coming year. Generally, the first half is more active in many lines of glass products. No backlog of orders, however, has been created in the past few months, so that the industry faces the new year with little in the way of orders to be filled. In pressed and blown wares, much attention will be given the forthcoming Pittsburgh Glass and Pottery Exhibit which begins on Jan. 9. While many of the new wares will be shown in crystal, they will also be available in colors. Calls for plate glass are slow.

Deadlocked on Metal-Ware Prices.

A bitter contest over the price levels at which metal hollow ware will be sold for January and February promotions looms in the wholesale market this week. Stores are insisting that pewter, silver-plated ware and, in some cases, sterling silver ware be sold at around 5 per cent. below the Fall sales goods price. Most manufacturers have declined to deal on that basis, contending that lower quotations are impossible. As a result of the conflict, many buyers who visited the showrooms in search of sales merchandise returned to their stores empty-handed.

Pottery Demand Disappointing.

Holiday demand for a decorative pottery this year was considerably below the expectations of manufacturers. Dollar volume for the current season will fall from 10 to 15 per cent. under 1931 figures. The call for cheap merchandise on which manufacturers made no profit is responsible for the disappointing results. Lines of Spring goods, priced at levels similar to those of the current season, are being completed this week. The new goods, chiefly garden pottery, will go on display early next month.

Straws Lead Spring Millinery.

Buying of resort styles and of merchandise for January sales has been of fair proportions in the millinery trade. Turbans of fabric and small types of toques are in current demand. For early Spring, the trend is strongly toward straw effects. Models of straw cloth are being featured. The indicated vogue for suits is exerting a strong influence. Sailor styles with small brims are stressed for wear with suits. They are mainly made of rough straws. Popular price styles are being emphasized.

To Open Food Sales Drive Early.

Manufacturers of food products will start a drive for first quarter sales volume this week instead of waiting until after the first of the year. The producers, who originally estimated that they could market 10 per cent. more merchandise in the first two months of 1933 than they did in the corresponding period of this year, have increased their quotas to more than 12 per cent. Reports from branch sales offices throughout the country, it was explained, confirm earlier reports of depleted stocks in both wholesale and retail grocery establishments.

Finds Specialty Shops Holding Own.

Smaller, more intimate, specialty store are holding their trade well and have felt the effects of the depression last. A large part of their success may be traced to the fact that they are close to the community in which they are located and know customers' needs very intimately. There is a great need on the part of the larger stores to drop ballyhoo, maintain standards and get back to the tested principles which were responsible for their growth in the beginning through each store filling its own niche in its community.

Novelty Pillows in Good Demand.

An unexpected demand for novelty pillows helped manufacturers of such products to come within 10 per cent. of last year's holiday sales figures. Orders for novelty goods included both square and triangular patterns in price ranges from \$1 up to \$3. Cushions especially designed for us while reading or playing cards sell in exceptional quantity.

My Seventy-second.

Another year—now seventy-two
And just as rich as boyhood knew
For life is full to overflow
And ever seems to better grow
Though you may live
To seventy-two.

Experience has certain pleasure
If we but use the proper measure
And figure out as one can do
The providences serving you
And these are most
At seventy-two.

A fighting on there is in life
That emulates a battle's strife
We lose to-day, to-morrow win
But forge ahead through thick and thin
To fight again
When seventy-two.

Then too I like to always feel
That hope is helpful to the real
Because it lovingly prepares
A brighter path where unawares
You get a thrill
At seventy-two.

And so I go with all the joy
That led the footstep of a boy
The trees I love, the flowers adore
The cup of life and birthdays more
Than youth ere dreamed
Of seventy-two.

Charles A. Heath.

Concrete construction is aided by a new pump which delivers concrete to the forms through a pipe line. It will pump concrete 500 feet horizontally, 72 feet vertically.

GRAND RAPIDS PAPER BOX CO.

Manufacturers of SET UP and FOLDING PAPER BOXES
SPECIAL DIE CUTTING AND MOUNTING

GRAND RAPIDS MICHIGAN

HOTEL DEPARTMENT

Californians the Greatest Celebrators in the World.

Los Angeles, Dec. 24—Californians, as a rule, feel that they are in the loafer's squad if they are not pulling off a fiesta or pageant every little while. They are the greatest celebrators in the world, and they usually make their activities count for something, too. For instance, Christmas activities begin to develop immediately after the consumption of the National bird, at Thanksgiving time. Crews are put to work decorating the principal business streets as early as December first, for the Christmas program, and a little later on the carolers begin parading and serenading, but in such a refined and inoffensive manner that nobody can take exception to their program of entertainment, and one has to respect participants for the degree of earnestness displayed. For instance the decorations on Hollywood boulevard—which is the principal thoroughfare in the movie city, are the most comprehensive and interesting I have ever seen. At every intersection, surrounded by a maze of electric lights, Christmas bells and other ornamentations, are huge portraits of movie celebrities, painted upon canvas, and prizes are offered by the merchants for identification of same, which adds much zest to the ensemble. Los Angeles has also elaborate and expensive decorations, and nearly every night a pageant of some description is programmed. It is an exhibition of wonderful spirit on the part of the citizenry and helps one forget about the troublesome time we are passing through. For the past several days I have been wonderfully interested in the erection of a huge Christmas tree at the corner of Washington boulevard and Hill street, sponsored by one of the local daily newspapers here. Its immensity and the efforts expended in giving the local populace one more unit of enjoyment is what appeals to me. From its home on a mile-high mountain near Lake Arrowhead, one hundred miles away, this fir tree has been transplanted to the heart of the great metropolis, to sparkle and shine as a glittering symbol of the Yuletide season. In another day or two its 75 feet of grandeur, with its thousands of electric lights and other ornaments will radiate joy to the multitudes. It is really the "granddaddy of them all," so far as Christmas trees go. Months before this tree was brought from its home in the forests, scouting parties sought it. What a tree! Then came the man-sized job of lifting it bodily from the mile-high spot to the Los Angeles location, where it now stands in all its glory in an entirely different setting, to complete a more important task. I confess it gave me a thrill when I was invited to participate in its reception away out on Foothill boulevard, loaded on four huge trucks. Mr. Verne Edwards, who had charge of the enterprise from its very incipency, gave me a few ideas of just what happened. They interested me and I will pass them along to my family. After "felling," the tree was divided into sections, so cut that the various parts could be bolted together again. The heavy bottom branches were carefully removed and the lighter top ones were left on the trunk. When all was loaded on the truck caravan, its weight was estimated at more than twenty-five tons. It has taken more than a week to reassemble same, but it has been done, with every branch in its proper place, and studded with dazzling electric jewels. After all, there must be a Santa Claus, or, at least, there sure is a Santa Claus spirit.

Just why people do not eat more mutton has long been a problem with sheep herders and meat sellers. Now,

in an effort to popularize the flesh of the sheep, California is reported to be producing mutton hams, cured by smoking. Well, why not? Mutton ham is a favorite delicacy in Scotland, where they know the value of the sheep to its fullest. Heretofore, however, it has been little known in the United States. This movement to increase the use of mutton by the smoked ham route ought certainly to be watched with interest.

There seems to be a change in the attitude of the general public in respect to the toleration of smoking in dining cars and cafes. One of the largest cafeterias in Los Angeles, which has discouraged smoking in the past, recently gave its patrons an opportunity of expressing themselves on the subject by a referendum, and the result was almost unanimous in favor of allowing smoking. While I have noticed very few women smoking in these establishments the vote indicated they were perfectly willing the male sex should enjoy the privilege. One restaurant operator, having in mind the fact that there are individuals to whom the fumes of tobacco are offensive, cheerfully arranged an apartment for their benefit, which was certainly evidence of fairness on his part, but it was as lonesome as a morgue, and as little patronized.

"Prejudice is one of the greatest drawbacks to business expansion," said the manager of a large Los Angeles packing house on the occasion of a session at the Glendale breakfast club recently. "We find this especially true in the packing business, because the public has a habit of looking askance on any innovation. It is not so many years ago that canned goods were practically banned from all first-class tables. Now, they are a welcome necessity. There are still all sorts of city, state and Federal laws concerning oleomargarine, yet it is an admitted scientific fact that it is far superior to many grades of butter. As for taste: An irate customer in a large hotel called the waiter to his table and with an accusing finger demanded, 'Look here, isn't that a hair in this butter?' 'Yes, sir,' admitted the waiter, without as much as glancing at the butter. 'It's a cow's hair, sir. We always serve one with each piece of butter to prove that it isn't oleomargarine.'

Arthur Brisbane writes an article for his syndicate, treating on the subject of bus competition as against successful rail operation. In the main he surely hits the nail on the head. The railroad is doomed, except in localities where heavy grades make it necessary to use enormous power for hauling freight only. But the railroads brought the most of this trouble upon themselves, and, even if a bit late in their sense of realization, are trying to circumvent the difficulties. Just now they are arranging to go back to the use of mileage books by commercial men. They are ages too late. When they discontinued issuing them, was just about the time bus transportation was becoming popular. The traveler got sore and either provided himself with a flivver, or patronized the busses. Now the railroad is everlasting "late for the boat." I do not agree with that element of the public who think the "bus should be taxed off the highway." What better way in the world to prevent congestion on the roads than to have one conveyance doing the work of a half dozen individual cars? If they can afford to help keep up the highways by paying a reasonable tax, it is all right, but as to eliminating them altogether—that is not to be thought of. They are a wonderful convenience, are economical and ought to be encouraged.

Just now the rainy season is starting in out here in California. We are

always perturbed if we do not get a certain amount of moisture, which would be about one-third that allotted by Nature, to Michigan. But in the mountains thirty-six inches of snow are reported, and what they do with that "snow water," in the summer time is a caution. In the middle of August when the Eastern agriculturist is praying for rain, the California rancher makes a survey of conditions, and, if he thinks he needs rain, doesn't inconvenience his neighbors, through Divine supplication, by bringing on an inundation, but says to his helper: "Carambo, I think we should have water on the South forty," and forthwith Carambo turns the faucet, and there you are. And here we are, eating strawberries every day of the year and just at present green corn, on the cob, is on sale everywhere.

Long before the world began to think seriously of disarmament, "dad," who at one time was considered foreman of the home works, had been denied the use of the rod in enforcing "home rule." In fact his talons were pretty effectually manicured. Nowadays when children set up a howl, parents are supposed to supply them with something better. The woodshed, as a place of condign punishment, has had to surrender to the library, and arbitration has taken the place of the trunk strap. The motto now seems to be: "Spare the child and spoil the rod." But in spite of all this momentous reform, some youths seem to be sensitive only through their skin. We are merely harboring a crop of irreverence. And some think it is largely due to the new system of giving both colts and "kids" the reins. At best there is the coincidence that the revolt of youth came at the age of disarmament of the "dads," but it may come as a surprise to parents as well as teachers to learn that many recent books on child training recommend the rod, solitary confinement, spanking and other supposedly discarded modes of bringing up the young. One of our local judges, assigned to the family relations court, and before whom one youth of a dozen years, has been exhibited several times for incorrigibility, warned said youth that any subsequent curtain calls would be accompanied by an application of the birch rod, and he would not assign the duty to an understudy. To spank, or not to spank, may become a paramount issue in American politics and prudence in the future.

Some time ago I made the remark that all the comedy in the world is not displayed before the footlights. Even my little contribution to the great

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Warm Friend Tavern
Holland, Mich.

Is truly a friend to all travelers. All room and meal rates very reasonable. Free private parking space.
GEO. W. DAUCHY, Mgr.

ALL GOOD ROADS LEAD TO
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THE REED INN
Excellent Dining Room
Rooms \$1.50 and up
MRS. GEO. SNOW, Mgr.

CODY HOTEL
GRAND RAPIDS

RATES—\$1 up without bath.
\$2.50 up with bath.

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COMPANY HE KEEPS"
That is why LEADERS of Business
and Society make their headquarters at the

**PANTLIND
HOTEL**

"An entire city block of Hospitality"
GRAND RAPIDS, MICH.
Rooms \$2.25 and up.
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**MORTON
HOTEL**

*Grand Rapids' Newest
Hotel*

400 Rooms —:— 400 Baths

RATES

\$2.50 and up per day.

Park Place Hotel
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Rates Reasonable—Service Superb
—Location Admirable.
GEO. ANDERSON, Mgr.
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New Hotel Elliott
STURGIS, MICH.

50 Baths 50 Running Water
European
D. J. GEROW, Prop.

Occidental Hotel

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CENTRALLY LOCATED

Rates \$2.00 and up

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Muskegon —:— Michigan

Columbia Hotel
KALAMAZOO

Good Place To Tie To

HOTEL ROWE

We have a sincere
interest in wanting to
please you.

ERNEST W. NEIR
MANAGER

moral uplift, which seems akin to a mere drop in the ocean, succeeds in stirring up a laugh—at least on my part. In last week's Tradesman I stated that when directors of the telephone company found time wearying on their hands they either "jeffed" or raised phone rates. The head of the Michigan organization saw the article before the publication reached California, ascertained the writer's address, called up the San Francisco office, from which the call was relayed to Los Angeles, and on Saturday morning—just two days after the publication of the sad article—had a representative interviewing your humble servant in an effort to find out what the definition of "jeff" really was. I had a notion to refer them to Pod Howig, but to save time, spilled the beans, and mostly for the benefit of other Tradesman readers who may have been mystified will say that in printers' parlance, to "jeff" is to use movable type for gambling purposes. Each individual type has a so-called "nick" cast upon one edge, to assist composition of same. Printers—or, the bad boys of the fraternity—instead of using ordinary "dice" for the purpose of settling their contentions, utilize a certain number of individual type, shake them up and throw them on the table or imposing stone. The units, with the said "nick" exposed, are counted and these results are supposed to settle the contest. And yet it took a staff of telephone officials, using thousands of miles of wires, to find out just what every printer's devil is taught on his first day at learning his vocation. And gave me a laugh.

George McManus, author of Jiggs and Maggie, in "Bringing up Father," seems to have been bunkoed by some slick Californian in a proposition of canning corned beef and cabbage of the Jiggs brand. I don't care. George, on an occasion about twenty years ago, inveigled me into taking an airplane trip, at Marsh Field, near Washington, with Wilbur Wright as pilot, scared me out of several years' growth and still twits me about my "first and last ride whenever he sees me. He ought to be compelled to read some of his own literary productions.

Detroit claims to have outdone Atlantic City as a convention center. According to statistics gathered by the Detroit Convention Bureau, in conjunction with the Detroit Hotel Association, a recent national convention of the National Standard Parts Association, the attendance was much larger than at a similar function held at Atlantic City last year, and the officials of the organization also went on record as giving Detroit credit for giving them a greater degree of pleasure and satisfaction than they discovered in the former city.

Charles W. Norton, of Hotel Norton, Detroit, who is easily the dean of the hotel industry in Michigan, and president of the companies owning the Detroit Norton, and Hotel Norton-Palmer, in Windsor, was recently honored by the Detroit Chamber of Commerce, because of his faithful and continuous support of the activities of that institution in the past.

Botsford Tavern, built in 1830, located in Dearborn, a suburb of Detroit, has been placed under the management of the L. G. Treadway Corporation, which also operates the new and modern Dearborn Inn for the same owner. The Tavern, for a long time, has been conducted more as a show place than as a commercial venture, but henceforth will specialize on its cuisine, which will follow in general character, some of the older New England institutions.

President Thomas D. Green, of the American Hotel Association, thinks

the liberal minds of the country should be elated rather than disappointed by the fate of Speaker Garner's repeal resolution, defeated in the opening session of the House of Representatives, last week. He has this to remark: "It was generally understood that the Senate, as now constituted, would have failed to support the measure for the repeal of the eighteenth amendment, and as a consequence we have suffered neither real defeat nor delay." Which is virtually the truth. The new House will be amply equipped with votes and courage to carry out the project.

A lot of crooks are trying to "gyp" the hotel fraternity on the "loss of baggage" racket. They seem to have an organization for the purpose of featuring this particular type of hold-up. The hotel associations should start an investigation and also use its influence in securing legislation to protect hotels against this particular form of swindling.

The Hotel World says that when a convention comes to town the hotel gets the publicity and work, and the town gets the money. And the town fathers should have this fact called to their attention, if for nothing else than to let them know the good your hotel is to the community, and why it should be enthusiastically supported in its own endeavors when the occasion arises.

Service, and especially hotel service, is worth two prices. First, because it never must be forgotten, there is the price to those who render it, represented by various costly items which comprise everything that goes to make the basic outlay. A large hotel, well known for its ability to keep an imposing clientele in a happy frame of mind, declares that it will supply anything within reason on demand, reserving only the right to ask pay for its ability to meet this requirement. This very hotel, however, illustrates, too, the other end of the problem, which is that service is only worth so much as the guest thinks it is worth. If the operator fails to impress this on his own mind, he overlooks the one best bet, by which his guest is kept in the frame of mind which makes him a repeat customer.

Frank S. Verbeck.

Activity of Michigan State Police Bears Fruit.

Lansing, Dec. 27—Just a line to let you know that Walters has settled his case at Owosso through some connivance with his attorney there and the municipal judge. He paid costs and made restitution totalling \$50. No explanation was given by the judge as to why I was not notified of this procedure.

Walters pleaded guilty to the charge against him here in Lansing. He was assessed \$10 costs and \$10 restitution. I was not notified of this action until some three or four days later. This case apparently was settled by Walters' Lansing attorney, Harry Partlow, and Assistant Prosecuting Attorney Benjamin Watson. Since then I have received a complaint from the manager of the Downey Hotel, Lansing, charging Walters with a long overdue hotel bill. I have also received a complaint from attorney David Kendall, of Jackson, who has been retained by the Fostoria Steel Products, of Fostoria, Ohio, to collect from Walters \$50 due them for some automobile repair work. I have advised these complainants to consult Benjamin F. Watson, who apparently has a way of settling these kinds of cases out of court to his but not my liking.

It is very apparent that our efforts to put Walters where he belongs have proven futile, notwithstanding the fact that we have spent considerable time and expense in effecting his arrest. This is always the case when we do

not receive the desired co-operation from other law enforcement agencies. Let us hope that we may have better luck next time. Edward Cooper,

Detective Sergeant, Michigan State Police.

Corporations Wound Up.

The following Michigan corporations have recently filed notices of dissolution with the Secretary of State:

A. T. Knowlson Co., Detroit.
Warner Stores, Inc., Grand Rapids.
J. S. Ventrelle Co., Ind., Detroit.
Harris-Legg Funeral Home, Dearborn.
Record Press, Inc., Wyandotte.
Leonard's Pharmacy, Inc., Detroit.
Rhinelander Refrigerator Co., Detroit.
Lee Dygert, Inc., Grand Rapids.
The Ionia Corp., Ionia.
Harper, Morrison, Nicol, Inc., Detroit.
Golfmoor Country Club, Muskegon.
The Peoples Fuel Co., Calumet.
National Stores, Inc., Detroit.
Cross Gear & Engine Co., Detroit.
Genesee Lumber & Coal Co., Flint.
Inland Finance Co., Ypsilanti.
Flo Flying Services, Inc., Ann Arbor.

Eight New Readers of the Tradesman.

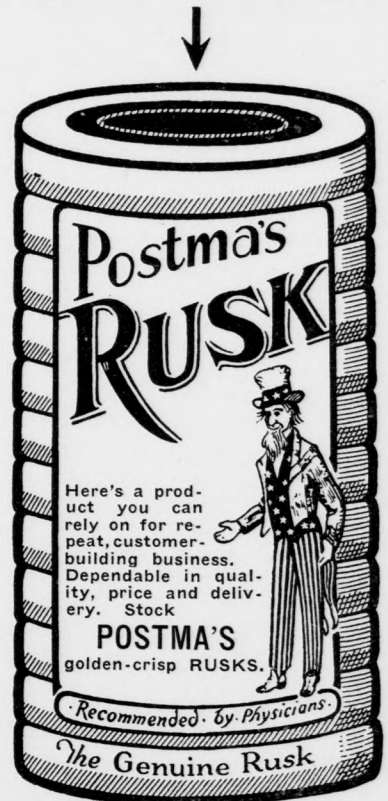
The following new subscribers have been received during the past week:

Owosso Credit Exchange, Owosso.
Emma F. Snell, Kalamazoo.
W. Eelsingh, Grand Rapids.
Charles Purzecki, Grand Rapids.
James A. Graham, Grand Rapids.
A. B. Burkholder, Inc., Grand Rapids.
Heyman Furniture Co., Grand Rapids.
Andrew C. Peterson, Trufant.

Remember that the advertisement-reader is a cynic.

The man without faith is a pauper, whatever his bankroll may be.

GROCERS!



To the trade.....

You are urged to stock the popular ROWENA FLOURS and DOG DIETS through which you can make steady satisfying profits! Keep supplied!

VALLEY CITY MILLING CO., GRAND RAPIDS

INSIST ON—MICHIGAN MADE BEET SUGAR

Take no other! Thousands of Michigan farmers grow your sugar beets. They need your support now. When you buy cane sugar you support foreigners. Buy Michigan Made Beet Sugar and you support Michigan farmers who need your help in these tough times.

Available in 5-10-25 and 100 lb. sacks.
For sale at all grocers.

Farmers and Manufacturers Beet Sugar Association
Bay City, Michigan

DRUGS

Michigan Board of Pharmacy.

President—Clare F. Allan, Wyandotte.
Vice-Pres.—J. W. Howard Hurd, Flint.
Director—Garfield M. Benedict, Sandusky.

Examination Sessions—Three sessions are held each year, one in Detroit, one in the Upper Peninsula and one at Ferris Institute, Big Rapids.

Michigan State Pharmaceutical Association.

President—F. H. Taft, Lansing.
First Vice-President—Duncan Weaver, Fennville.
Second Vice-President—G. H. Fletcher, Ann Arbor.
Secretary—R. A. Turrel, Crosswell.
Treasurer—William H. Johnson, Kalamazoo.

Radio Talk Over WLB on "Pharmacy Week."

This is Pharmacy Week. What is Pharmacy Week? It is a week that has been set aside annually for the past seven or eight years to enable pharmacists to emphasize to the public the service they are capable of giving, especially the professional pharmaceutical service needed for the maintenance of health or the curing of disease.

Because of the changes that have taken place in the conduct and the nature of the average drug store, its professional aspect has become somewhat obscured, leading many persons to believe that pharmacy has suffered a deterioration. That is not so. The fact is that pharmacy has never known so high a development in its scientific and professional aspects as it enjoys to-day. The pharmacists—or at least most of them—desire to stress this fact with the public. The profession of pharmacy is doing this in a number of ways. Pharmacy Week is only one of the methods adopted to give the public an opportunity to become much better acquainted with those pharmacists who give reliable professional service. Especially during Pharmacy Week but also at all times pharmacists everywhere invite all who are interested to call at the drug stores to give the pharmacists opportunities through conversation and demonstration toward a better understanding and appreciation of what pharmaceutical practice and service really are. Another method of getting into touch with the public is the use of the radio by pharmacists and during this week many broadcasts such as the one I am now giving are going over the air, giving the public information about pharmacy and inviting it to cultivate closer and more personal contacts with pharmacists. Many pharmacists are sending personal invitations to their customers. Some are inviting the public through advertisements in the newspapers and many are trimming their show windows with the thought and desire in mind to interest passers-by in the drugs and medicines, and apparatus for their manufacture, sick room supplies, etc.

The professional nature of pharmacy and not the commercial is stressed. There is no question about pharmacy being a profession. Trade in non-pharmaceutical commodities in so many drug stores diminishes the pharmaceutical atmosphere of the store. It is true that in some stores the commercialization has been carried to a point of excess. Indeed, some stores have become entirely commercialized and have relinquished their drug de-

partments and thus stepped out of the ranks of pharmacy and out of the jurisdiction of state control through the state board of pharmacy. It should be said that in some of these cases economic necessity dictated the over-commercialization. In some cases, however, the proprietors were not pharmacists and entered upon the commercialization of the drug store purely for purposes of gain. Professional pharmacists are always actuated first by the service motive and never wholly by the gain motive. They prize their profession highly and are loyal to its code of ethics. That pharmacy is a profession has been emphasized in many ways. Recently Dr. W. W. Charters, who is not a pharmacist but who is a broadly educated and trained professor and administrator in fields other than pharmacy, stated in his recently published book, Basic Material for a Pharmaceutical Curriculum: "After a careful and open-minded study of the pharmaceutical curriculum for a period of more than two years, the director of the study is definitely convinced that pharmacy is a profession. The materials the pharmacist deals with are in many ways so dangerous in their effects on physical wellbeing and the problems that face him in handling these materials and in his contacts with the public require so much intelligence—if they are properly performed—that it is absolutely essential for the pharmacist to have a wide and intimate acquaintance with the fundamental sciences upon which the art and science depends; and since the distinction between the trade and the profession lies essentially in the fact that the trade needs to know only the methods in order to be proficient, while the profession needs to know the principles upon which the methods depend, it follows that pharmacy is a profession rather than a trade." The pharmacist is entitled to a recognition by the public on the basis of his professional activity and the pharmacists want the public to know this. Of course when I use the word "pharmacist," I mean the person who is primarily professionally minded and who is in a position to give a high grade of professional service. It may be said, briefly, there are three classes of pharmacists: (1) The wholly professional; (2) The almost wholly commercial, and (3) Those in the middle. There are now about 2,500, and possibly more, of purely professional pharmaceutical stores or laboratories in the United States. There are more of the extremely commercial stores, but the majority of the approximately 65,000 drug stores in the country are both professional and commercial, in varying degrees. All of these are presided over by state examined and licensed pharmacists who represent the degree of qualification the states deem necessary for the protection of the people against inferior pharmaceutical practice. In order to insure competency and dispensing safety on the part of pharmacists, practically every state in the country established a board of pharmacy for the purpose of regulating the practice of pharmacy and of insuring sufficiently high standards of education as well as of practice. The states, in their endeavors to furnish

to the people the highest degree of pharmaceutical service, have prescribed not only practical standards but also the more basically educational standards. These educational standards have been advanced rapidly during the last two or three decades. The requirements now fixed by the state of Minnesota for the practice of pharmacy cover a minimum of five years of preparation: four years of which must be spent at the University College of Pharmacy, or at a college of comparable standing, and one year of practical experience in drug stores in which physicians' prescriptions are regularly compounded. Less than fifty years ago there were no requirements of any kind in Minnesota to cover the practice of pharmacy. The more highly trained and professionally minded pharmacists of the early '80s organized the Minnesota State Pharmaceutical Association in 1884 for the purpose of establishing worthwhile and obligatory practical standards for pharmacy. The Association was primarily instrumental in the enact-

ment of a law in 1885 creating the State Board of Pharmacy to regulate pharmacy and for an act in 1891 creating a college of pharmacy at the University of Minnesota for the adequate training of recruits to the profession. The educational courses were not obligatory at first but were finally made so and their content increased from two years to three and now since April, 1926, to four years.

The law requires that drug stores be in the charge of a registered pharmacist. The state having provided a standard of education and training for pharmacists, it is obvious that the pharmaceutical service which the citizens of Minnesota enjoy is efficient, reliable and safe. Doubt has been expressed to me that every drug store affords a high degree of pharmaceutical service. In pharmacy, as in every other field of endeavor, there are men of varying degrees of efficiency. There are many pharmacists who possess a training and efficiency far above the minimum which the state requires, but every pharmacist who has passed the

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state examinations possesses at least at the time he takes the examinations, an efficiency which the state regards as the minimum for safety. It is undoubtedly true that some pharmacists who by choice or by necessity are devoting or have devoted more and more of their energies and interests to commerce, have deteriorated in their professional adequacy but I doubt that there are many such.

Let me say that pharmacy, being the most ancient of professions and the cradle of medicine, surgery, chemistry, botany, dentistry and other professions and sciences and having always been the chief medical specialty, is entitled to much more recognition and respect than is accorded to it by the public of to-day. The public does not generally realize what pharmacy is because of the invasion of commerce into so many stores and which asserts itself in a way to submerge the scientific side of pharmacy. In most stores, however, that side of present day pharmacy has its best representative and votary in the person of the proprietor who gives his personal attention and interest to the pharmaceutical need of the public. Good pharmacists can be found everywhere. They invite you to become better acquainted with them and with the service they are capable of rendering.

Pharmacy was never more highly developed than it is to-day and the sick have never had a more efficient pharmaceutical service at their command. This fact is not known to a large proportion of the public who, quite wrongly, judge pharmacy by the over-commercialized drug store which does not usually pretend to represent pharmacy in its scientific and professional aspect. To give the general public a clearer and a more just conception of scientific pharmacy, pharmacists have resorted to consistent ways and means of publishing their professional status and their highly developed professional service. One of the means of establishing a better acquaintance on the part of the public and also of physicians, the annual and country-wide "Pharmacy Week," first launched about eight years ago, has been most successful. This is the 1932 "Pharmacy Week." Professionally-minded pharmacists—and the great majority of pharmacists are such—are anxious during this week for opportunities to demonstrate to the public what a highly specialized pharmaceutical service they are capable of rendering.

Dean Wulling,
University of Minnesota.

Endorse New Drug Measure.

Strong endorsement of bill S 5149, introduced recently by Senator Cope-land and known as the Federal counterfeit drug act, was given by members of the drug and chemical section of the New York Board of Trade at a recent meeting held at the Hotel Astor, in New York. In adopting the resolution, the group said that counterfeiting of drug products was a menace to the best interests of the original products and to the health of the public and that existing laws are not stringent enough to remedy the situation. The bill prohibits the sale of counterfeit drugs and also the sale and possession

of counterfeit labels, with violations drawing fines of \$1,000 to \$5,000 and prison terms of five to ten years.

Honey Harvest Heavy in Michigan.

Michigan's honey production this year is around 30,000,000 pounds which if put in sixty pound cans and placed in a row would reach seventy miles. Don Barrett, state apiary inspector, told the members of the Lenawee County Beekeepers Association in a recent talk before that organization.

Plenty of rain last spring and in the early part of the summer so stimulated nectar plants that an unusually large crop of honey of excellent quality resulted. From 100 to 150 and in some instances 200 pounds of surplus honey were taken from a hive.

Mr. Barrett advised his hearers not to become discouraged on account of deflated prices, but to "sit tight and hang on, as honey is a good bet," even if prices are the lowest ever known.

He compared the prices of different commodities in 1920 to 1932 as wool which has dropped from 44 cents to 12, wheat from \$2.32 a bushel in 1920 to 44 cents, and honey at 15 cents a pound in 1920 as against 5 cents a pound in 1932.

Inspection work has been very limited except in those counties where appropriations have been made by boards of supervisors. American foul brood disease has been nearly eradicated in inspected counties, Muskegon and Ottawa counties being the cleanest, he said. The Upper Peninsula was clean before the state wide inspection work started and has remained so. Washtenaw, which at the outset had 18.1 per cent. diseased colonies has through thorough inspection work reduced its percentage to 1.1.

"Honey as an energy producer for tired people" cannot be equaled, according to J. C. Cramer, extension specialist from Michigan State College, in a talk at this meeting.

Mr. Cramer pointed out that honey being predigested enters immediately into the blood stream, acts as a stimulant, does not burn up the tissues of the body as does other sweets and causes no strain on the digestive system, whereas sugar must be broken down chemically before it can enter the blood stream.

Mr. Cramer recommended it as an excellent heart stimulant. It is fine for growing children's teeth. One pound of honey, calory basis, is the equivalent of one pound of pork, or two pounds of bread, five pounds of bananas, two and one-half pounds of eggs, four and two-fifths pounds of milk, three pounds of potatoes, and two-fifths pounds of butter.

He spoke of several ways of utilizing honey not generally practiced, as honey on pumpkin pie, a dip on ice cream and on cereals, as well as an ingredient in nearly all baked goods. Honey differs from other sweets in that it is not fat producing.

A new gum compound for permanently sealing manufactured, natural or liquefied gas joints is on the market. It is said never the shrink, dry, crack or leak.

Character is independent wealth.

WHOLESALE DRUG PRICE CURRENT

Prices quoted are nominal, based on market the day of issue.

Acid	Gum	Hemlock, Pu., lb.2 00@2 25
Acetic, No. 8, lb. 06 @ 10	Aloe, Barbadoes, so called, lb. gourds @ 60	Hemlock Com., lb. 1 00@1 25
Boric, Powd., or Xtal, lb. 08 1/2 @ 20	Powd., lb. 35 @ 45	Juniper Ber., lb. 4 00@4 25
Carbolic, Xtal, lb. 36 @ 43	Aloe, Socotrine, lb. 75 @ 80	Juniper W'd, lb. 1 50@1 75
Citric, lb. 40 @ 55	Powd., lb. 80 @ 85	Lav. Flow., lb. 4 00@4 25
Muriatic, Com'l., lb. 03 1/2 @ 10	Arabic, first, lb. 50 @ 55	Lav. Gard., lb. 1 25@1 50
Nitric, lb. 09 @ 15	Arabic, sec., lb. 45 @ 50	Lemon, lb. 2 00@2 25
Oxalic, lb. 15 @ 25	Arabic, sorts, lb. 15 @ 25	Mustard, true, ozs. @ 1 50
Sulphuric, lb. 03 1/2 @ 10	Arabic, Gran., lb. 35 @ 40	Mustard, art., ozs. @ 35
Tartaric, lb. 35 @ 45	Arabic, P'd, lb. 25 @ 35	Orange, Sw., lb. 4 00@4 25
Alcohol	Asafoetida, lb. 50 @ 60	Organum, art, lb. 1 00@1 20
Denatured, No. 5, Gal. 48 @ 60	Asafoetida, Po., lb. 75 @ 80	Pennyroyal, lb. 3 25@3 50
Gal. 40 @ 50	Guaiac, lb. 70 @ 75	Peppermint, lb. 3 50@3 75
Grain, Gal. 4 00@5 00	Guaiac, Powd., lb. 70 @ 75	Rose, dr. 2 50 @ 2 50
Wood, Gal. 50 @ 60	Kino, lb. 90 @ 95	Rose, Geran., ozs. 50 @ 95
Alum-Potash, USP	Kino, powd., lb. @ 1 00	Rosemary
Lump, lb. 05 @ 13	Myrrh, lb. 60 @ 65	Flowers, lb. 1 50@1 75
Powd. or Gra., lb. 05 1/2 @ 13	Myrrh, Pow., lb. 75 @ 80	Sandalwood, E. I., lb. 12 50@12 75
Ammonia	Shellac, Orange, lb. 25 @ 35	W. I., lb. 4 50@4 75
Concentrated, lb. 06 @ 18	Ground, lb. 25 @ 35	Sassafras,
4-F, lb. 05 1/2 @ 13	Shellac, white, (bone dr'd) lb. 35 @ 45	true, lb. 2 00@2 25
3-F, lb. 05 1/2 @ 13	Tragacanth, No. 1, bbls. 1 75@2 00	Syn., lb. 75 @ 1 00
Carbonate, lb. 20 @ 25	No. 2, lbs. 1 50@1 75	Spearmint, lb. 3 00@3 25
Muriate, Lp., lb. 18 @ 30	Pow., lb. 1 25@1 50	Tansy, lb. 5 00@5 25
Muriate, Gra., lb. 08 @ 18		Thyme, Red, lb. 1 50@1 75
Muriate, Po., lb. 20 @ 30		Thyme, Whi., lb. 1 75@2 00
Arsenic	Honey	Wintergreen
Pound 07 @ 20	Pound 25 @ 40	Leaf, true, lb. 6 00@6 25
Balsams	Hops	Birch, lb. 3 00@3 25
Copaiba, lb. 50 @ 80	1/2s Loose, Pressed, lb. 75 @ 75	Syn. 75 @ 1 00
Fir, Cana., lb. 2 00@2 40	Hydrogen Peroxide	Wormseed, lb. 5 00@5 25
Flr, Oreg., lb. 65 @ 1 00	Pound, gross 25 00@27 00	Wormwood, lb. 6 00@6 25
Peru, lb. 2 00@2 20	1/2 Lb., gross 15 00@16 00	Oils Heavy
Tolu, lb. 1 50@1 80	1/4 Lb., gross 10 00@10 50	Castor, gal. 1 35@1 60
Barks	Indigo	Cocunut, lb. 22 1/2 @ 35
Cassia, Ordinary, lb. 25 @ 30	Madras, lb. 2 00@2 25	Cod Liver, Norwegian, gal. 1 00@1 50
Ordin., Po., lb. 20 @ 25	Insect Powder	Cot. Seed Gals. 90 @ 1 10
Saigon, lb. 40 @ 40	Pure, lb. 25 @ 35	Lard, ex., gal. 1 55@1 65
Saigon, Po., lb. 50 @ 60	Lead Acetate	Lard, No. 1, gal. 1 25@1 40
Elm, lb. 35 @ 40	Xtal, lb. 17 @ 25	Linseed, raw, gal. 60 @ 75
Elm, Powd., lb. 35 @ 40	Powd. & Gran. 25 @ 35	Linseed, boil., gal. 63 @ 78
Elm, G'd, lb. 40 @ 45	Licorice	Neatsfoot, extra, gal. 1 25@1 35
Sassafras (P'd lb. 45) @ 35	Extracts, sticks, per box 1 50 @ 2 00	Olive, Malaga, gal. 2 50@3 00
Soapree, cut, lb. 15 @ 25	Lozenges, lb. 40 @ 50	Pure, gal. 3 00@5 00
Soapree, Po., lb. 25 @ 30	Wafers, (24s) box @ 1 50	Sperm, gal. 1 25@1 50
Berries	Leaves	Tanner, gal. 75 @ 90
Cubeb, lb. 75 @ 80	Buchu, lb., short @ 50	Tar, gal. 65 @ 75
Cubeb, Po., lb. 80 @ 85	Buchu, lb., long @ 60	Whale, gal. 2 00 @ 2 00
Juniper, lb. 10 @ 20	Buchu, P'd, lb. 30 @ 35	Opium
Blue Vitriol	Sage, bulk, lb. 25 @ 30	Gum, ozs., \$1.40; lb. 17 50@20 00
Pound 05 @ 15	Sage, loose pressed, 1/4s, lb. @ 40	Powder, ozs., \$1.40; lb. 17 50@20 00
Borax	Sage, ounces @ 85	Gran., ozs., \$1.40; lb. 17 50@20 00
P'd or Xtal, lb. 06 @ 13	Sage, P'd & Grd. @ 35	Paraffine
Brimstone	Senna, Alexandria, lb. 50 @ 60	Pound 06 1/2 @ 15
Pound 04 @ 10	Tinnevela, lb. 20 @ 30	Papper
Camphor	Powd., lb. 25 @ 35	Black, grd., lb. 30 @ 40
Pound 60 @ 75	Uva Ursi, lb. 20 @ 25	Red, grd., lb. 42 @ 55
Cantharides	Uva Ursi, P'd, lb. 30 @ 35	White, grd., lb. 35 @ 45
Russian, Powd. @ 3 50	Lime	Pitch Burgundy
Chinese, Powd. @ 1 25	Chloride, med., dz. @ 85	Pound 20 @ 25
Chalk	Chloride, large, dz. @ 1 45	Petrolatum
Crayons, white, dozen @ 3 60	Lycopodium	Amber, Plain, lb. 12 @ 17
dustless, doz. @ 6 00	Pound 35 @ 50	Amber, Carb., lb. 14 @ 19
French Powder, Com'l., lb. 03 1/2 @ 10	Magnesia	Cream Whi., lb. 17 @ 22
Precipitated, lb. 12 @ 15	Carb., 1/2s, lb. @ 30	Lily White, lb. 20 @ 25
Prepared, lb. 14 @ 16	Carb., 1/16s, lb. @ 32	Snow White, lb. 22 @ 27
White, lump, lb. 03 @ 10	Carb., P'd, lb. 15 @ 25	Plaster Paris Dental
Capsicum	Oxide, Hea., lb. 75 @ 75	Barrels 5 @ 25
Pods, lb. 60 @ 70	Oxide, light, lb. 75 @ 75	Less, lb. 03 1/2 @ 08
Powder, lb. 62 @ 65	Menthol	Potassa
Cloves	Pound 4 25@4 60	Caustic, st'ks, lb. 55 @ 88
Whole, lb. 25 @ 35	Mercury	Liquor, lb. 40 @ 40
Powdered, lb. 30 @ 40	Pound 1 25@1 35	Potassium
Cocaine	Morphine	Acetate, lb. 60 @ 96
Ounce 11 43@13 60	Ounces @ 10 80	Bicarbonate, lb. 30 @ 35
Copperas	1/2s @ 12 96	Bichromate, lb. 15 @ 25
Xtal, lb. 03 1/2 @ 10	Mustard	Bromide, lb. 51 @ 72
Powdered, lb. 04 @ 15	Bulk, Powd., select, lb. 45 @ 50	Carbonate, lb. 30 @ 35
Cream Tartar	No. 1, lb. 25 @ 35	Chlorate, Xtal, lb. 17 @ 23
Pound 25 @ 40	Naphthaline	powd., lb. 17 @ 23
Cuttlebone	Balls, lb. 06 1/2 @ 15	Gran., lb. 21 @ 28
Pound 40 @ 50	Flake, lb. 05 1/2 @ 15	Iodide, lb. 3 64 @ 3 84
Dextrine	Nutmeg	Permanganate, lb. 22 1/2 @ 35
Yellow Corn, lb. 06 1/2 @ 15	Pound @ 40	Prussiate, Red, lb. 80 @ 90
White Corn, lb. 07 @ 15	Powdered, lb. @ 50	Yellow, lb. 50 @ 60
Extract	Nux Vomica	Quassia Chips
Witch Hazel, Yel-low Lab., gal. 99 @ 1 82	Pound @ 25	Pound 15 @ 20
Licorice, P'd, lb. 50 @ 60	Powdered, lb. 15 @ 25	Powd., lb. 25 @ 30
Flower	Oil Essential	Quinine
Arnica, lb. 75 @ 80	Almond, Bit., true, ozs. @ 50	5 oz. cans, ozs. @ 57
Chamomile, German, lb. 35 @ 45	Bit., art., ozs. @ 35	Sal
Roman, lb. 90 @ 90	Sweet, true, lb. 1 50@1 80	Epsom, lb. 03 1/4 @ 10
Saffron, American, lb. 35 @ 40	Sw't, Art., lbs. 1 00@1 25	Glaubers, Lump, lb. 03 @ 10
Spanish, ozs. @ 1 25	Amber, crude, lb. 75@1 00	Gran., lb. 03 1/2 @ 10
Formaldehyde, Bulk	Amber, rect., lb. 1 50@2 00	Nitre, Xtal or Powd. 10 @ 22
Pound 09 @ 20	Anise, lb. 1 00@1 25	Gran., lb. 09 @ 20
Fuller's Earth	Bay, lb. 4 00@4 25	Rochelle, lb. 21 @ 31
Powder, lb. 05 @ 10	Bergamot, lb. 5 00@5 20	Soda, lb. 02 1/2 @ 08
Gelatin	Cajeput, lb. 1 50@1 75	Soda
Pound 55 @ 65	Caraway S'd, lb. 3 00@3 25	Ash, 03 @ 10
Glue	Cassia, USP, lb. 2 25@2 60	Bicarbonate, lb. 03 1/2 @ 10
Brok., Bro., lb. 20 @ 30	Cedar Leaf, lb. 2 00@2 25	Caustic, Co'l., lb. 08 @ 15
Gr'd, Dark, lb. 16 @ 22	Com'l., lb. 1 00@1 25	Hypophosphite, lb. 05 @ 10
Whi. Flake, lb. 27 1/2 @ 35	Citronella, lb. 75 @ 1 20	Phosphate, lb. 23 @ 28
White G'd., lb. 25 @ 35	Cloves, lb. 2 00@2 25	Sulphite, Xtal, lb. 07 @ 12
White AXX light, lb. 40 @ 40	Croton, lbs. 8 00@8 25	Dry, Powd., lb. 12 1/2 @ 20
Ribbon 42 1/2 @ 50	Cubeb, lb. 5 00@5 25	Silicate, Sol., gal. 40 @ 50
Glycerine	Erigeron, lb. 4 00@4 25	Turpentine
Pound 15 @ 35	Eucalyptus, lb. 75@1 20	Gallons 52 @ 67
	Fennel 2 00@2 25	

GROCERY PRICE CURRENT

These quotations are carefully corrected weekly, within six hours of mailing and are intended to be correct at time of going to press. Prices, however, are liable to change at any time, and merchants will have their orders filled at market prices at date of purchase. For price changes compare with previous issues.

ADVANCED

Lamb
Lard

DECLINED

Pork
Smoked Hams
Bacon

AMMONIA

Parsons, 64 oz.	2 95
Parsons, 32 oz.	3 35
Parsons, 18 oz.	4 20
Parsons, 10 oz.	2 70
Parsons, 6 oz.	1 80

APPLE BUTTER

Quaker, 12-33 oz., doz.	2 00
Musselman, 12-33 oz. doz.	2 00

BAKING POWDERS

Royal, 2 oz., doz.	93
Royal, 4 oz., doz.	1 80
Royal, 6 oz., doz.	2 45
Royal, 12 oz., doz.	4 85
Royal, 2 1/2 lbs., doz.	13 75
Royal, 5 lbs., doz.	24 50



KC, 10c size, 10 oz.	3 60
KC, 15c size, 15 oz.	5 40
KC, 20c size, full lb.	6 80
KC, 25c size, 25 oz.	9 00
KC, 50c size, 50 oz.	8 50
KC, 5 lb. size	6 50
KC, 10 lb. size	6 50

BLEACHER CLEANSER

Clorox, 16 oz., 24s	3 00
Lizzie, 16 oz., 12s	2 15

BLUING

Am. Ball, 36-1 oz., cart.	1 00
Boy Blue, 18s, per cs.	1 35

BEANS and PEAS

Chili Beans, 100 lb. bag	5 00
Dry Lima Beans 100 lb.	7 25
White H'd P. Beans 250	2 50
Split Peas, Yell., 60 lb.	4 10
Split Peas, Gr'n 60 lb.	4 25
Scotch Peas, 100 lb.	6 25

BURNERS

Queen Ann, No. 1	1 15
Queen Ann, No. 2	1 25
White Flame, No. 1 and 2, doz.	2 25

BOTTLE CAPS

Dbl. Lacquer, 1 gross pkg., per gross	13
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BREAKFAST FOODS

Corn Flakes, No. 136	2 85
Corn Flakes, No. 124	2 85
Pep, No. 224	2 00
Pep, No. 250	1 00
Krumbles, No. 412	1 35
Bran Flakes, No. 624	1 80
Bran Flakes, No. 602	1 50
Rice Krispies, 6 oz.	2 25
Rice Krispies, 1 oz.	1 10
All Bran, 16 oz.	2 25
All Bran, 10 oz.	2 70
All Bran, 1/2 oz.	1 10
Kaffe Hag, 6 1-lb. cans	2 75
Whole Wheat Fla., 24	1 90

BROOMS

Leader, 4 sewed	3 45
Quaker, 5 sewed	6 25
Warehouse	6 50
Rose	2 75
Winner, 5 Sewed	3 70
Whisk, No. 3	2 25

Amsterdam Brands

Gold Bond Par., No. 5 1/2	7 50
Prize, Parlor, No. 6	8 00
White Swan Par., No. 6	8 50

ROLLED OATS

Purity Brand
Instant or Regular



Small, 24s	1 53
Large, 12s	1 85
China, large, 12s	2 70
Chest-o-Silver, 12 lge.	2 98
Glassware, 12s, large	2 25
Purity Oat Snaps, 24s	2 20

Post Brands

Grapenut Flakes, 24s	2 00
Grape-Nuts, 24s	3 80
Grape-Nuts, 50	1 40
Instant Postum, No. 8	5 40
Instant Postum, No. 10	4 50
Postum Cereal, No. 0	2 25
Post Toasties, 36s	2 85
Post Toasties, 24s	2 85
Post Bran, PBF 24	2 85
Post Bran PBF 36	2 85

BRUSHES

Solid Back, 8 in.	1 50
Solid Back, 1 in.	1 75
Pointed Ends	1 25

Stove

Shaker	1 80
No. 50	2 00
Peerless	2 60

Shoe

No. 4-0	2 25
No. 2-0	3 00

BUTTER COLOR

Dandelion	2 85
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CANDLES

Electric Light, 40 lbs.	12.1
Plumber, 40 lbs.	12.8
Paraffine, 6s	14 1/2
Paraffine, 12s	14 1/2
Wicking	40
Tudor, 6s, per box	30

CANNED FRUITS

Hart Brand

No. 10 Apples	4 75
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Blackberries

Pride of Michigan	2 55
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Cherries

Mich. red, No. 10	5 25
Red, No. 2	3 00
Pride of Mich., No. 2	2 60
Marcellus Red	2 10
Special Pie	1 35
Whole White	2 80

Gooseberries

No. 10	7 50
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Pears

Pride of Mich. No. 2 1/2	2 25
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Black Raspberries

No. 2	2 80
Pride of Mich. No. 2	2 45

Red Raspberries

No. 2	3 25
No. 1	2 00
Marcellus, No. 2	2 35
Pride of Mich. No.	2 90

Strawberries

No. 2	3 00
8 oz.	1 20
Marcellus, No. 2	1 80

CANNED FISH

Clam Ch'der, 10 1/2 oz.	1 35
Clam Chowder, No. 2	2 75
Clams, Steamed, No. 1	2 75
Clams, Minced, No. 1/2	2 40
Finnan Haddie, 10 oz.	3 30
Clam Bouillon, 7 oz.	2 50
Chicken Haddie, No. 1	2 75
Fish Flakes, small	1 35
Cod Fish Cake, 10 oz.	1 55
Cove Oysters, 5 oz.	1 35
Lobster, No. 1/4, Star	2 75
Shrimp, 1, wet	1 45
Sardines, 1/4 Oil, Key	4 25
Sardines, 1/4 Oil, k'less	3 35
Salmon, Red Alaska	1 90
Salmon, Med. Alaska	1 45
Salmon, Pink, Alaska	1 20
Sardines, Im. 1/4, ea.	6@16
Sardines, Im. 1/2, ea.	25
Sardines, Cal.	1 10
Tuna, 1/2 Van Camps.	1 75
Tuna, 1/4s, Van Camps.	1 35
Tuna, 1s, Van Camps.	3 60
Tuna, 1/4s, Chicken Sea.	1 85

CANNED MEAT

Bacon, Med. Beechnut	3 00
Bacon, Lge. Beechnut	2 10
Beef, Lge. Beechnut	4 10
Beef, Med. Beechnut	2 50
Beef, No. 1, Corned	2 00
Beef, No. 1, Roast	2 70
Beef, 2 1/2 oz., Qua., sil.	1 35
Beef, 4 oz. Qua., sil.	2 25
Beefsteak & Onions, s.	2 70
Chili Con Car., 1s	1 20
Deviled Ham, 1/4s	1 50
Deviled Ham, 1/2s	2 85
Potted Beef, 4 oz.	1 10
Potted Meat, 1/4 Libby	62
Potted Meat, 1/2 Libby	80
Potted Meat, 1/2 Qua.	55
Potted Ham, Gen. 1/4	1 45
Vienna Saus. No. 1/2	1 00
Vienna Sausage, Qua.	90
Veal Loaf, Medium	2 25

Baked Beans

Campbells	60
Quaker, 16 oz.	57
Van Camp, med.	1 25

CANNED VEGETABLES

Hart Brand

No. 10 Baked Beans	5 25
Medium, Sauce, 36 cs.	1 70
No. 2 1/2 Size, Doz.	90
No. 10 Sauce	4 00

Lima Beans

Little Quaker, No. 10	10 50
Baby, No. 2	1 70
Pride of Mich. No. 2	1 60
Marcellus, No. 10	6 50

Red Kidney Beans

No. 10	4 00
No. 2	90
8 oz.	60

String Beans

Little Dot, No. 2	2 25
Little Dot, No. 1	1 80
Little Quaker, No. 1	1 60
Little Quaker, No. 2	2 00
Choice, Whole, No. 2	1 70
Cut, No. 10	9 00
Cut, No. 2	1 60
Pride of Michigan	1 35
Marcellus Cut, No. 10	6 50

Wax Beans

Little Dot, No. 2	2 25
Little Dot, No. 1	1 80
Little Quaker, No. 1	1 45
Choice, Whole, No. 10	10 25
Choice, Whole, No. 2	1 70
Choice, Whole, No. 1	1 35
Cut, No. 10	9 00
Cut, No. 2	1 50
Pride of Mich., No. 2	1 25
Marcellus Cut, No. 10	6 50

Beets

Extra Small, No. 2	2 50
Fancy Small, No. 2	2 00
Pride of Mich., No. 2 1/2	2 00
Hart Cut, No. 10	5 00
Marcel. Whole, No. 2 1/2	1 35
Hart Diced, No. 2	90

Carrots

Diced, No. 2	95
Diced, No. 10	4 00

Corn

Golden Ban., No. 2	1 20
Golden Ban., No. 10	10 00
Little Quaker, No. 1	90
Country Gen., No. 2	1 20
Pride of Mich., No. 1	80
Marcellus, No. 2	95
Fancy Crosby, No. 2	1 15
Whole Grain, 6 Ban-tam, No. 2	1 45

Peas

Little Dot, No. 2	2 25
Little Quaker, No. 10	11 25
Little Quaker, No. 2	2 15
Sifted E. June, No. 10	9 50
Sifted E. June, No. 2	1 75
Belle of Hart, No. 2	1 75
Pride of Mich., No. 2	1 45
Marcel., Sw. W. No. 2	1 55
Marcel., E. June, No. 2	1 35
Marcel., E. Ju., No. 10	7 50

Pumpkin

No. 10	4 75
No. 2 1/2	1 30

Sauerkraut

No. 10	4 00
No. 2 1/2	1 35
No. 2	1 05

Spinach

No. 2 1/2	2 25
No. 2	1 80

Squash

Boston, No. 3	1 35
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Succotash

Golden Bantam, No. 2	2 10
Hart, No. 2	1 80
Pride of Michigan	1 65
Marcellus, No. 2	1 15

Tomatoes

No. 10	5 25
No. 2 1/2	1 90
No. 2	1 40
Pride of Mich., No. 2 1/2	1 45
Pride of Mich., No. 2	1 20

CATSUP

Sniders, 8 oz.	1 20
Sniders, 14 oz.	1 85

CHILI SAUCE

Sniders, 8 oz.	1 65
Sniders, 14 oz.	2 25

OYSTER COCKTAIL

Sniders, 11 oz.	2 00
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CHEESE

Roquefort	55
Wisconsin Daisy	14 1/2
Wisconsin Twin	13 1/2
New York June	24
Sap Sago	40
Brick	15
Michigan Flats	14
Michigan Daisies	14
Wisconsin Longhorn	15
Imported Leyden	23
1 lb. Limberger	18
Imported Swiss	50
Kraft Pimento Loaf	21
Kraft American Loaf	19
Kraft Brick Loaf	19
Kraft Swiss Loaf	22
Kraft Old Eng. Loaf	32
Kraft, Pimento, 1/2 lb.	1 50
Kraft, American, 1/2 lb.	1 50
Kraft, Brick, 1/2 lb.	1 50
Kraft, Limbur., 1/2 lb.	1 50

CHEWING GUM

Adams Black Jack	66
Adams Dentyne	65
Beeman's Pepsin	66
Beechnut Peppermint	66
Doublemint	66
Peppermint, Wrigleys	66
Spearmint, Wrigleys	66
Juicy Fruit	66
Wrigley's P-K	66
Teaberry	66

CHOCOLATE

Baker, Prem., 6 lb. 1/2	2 50
Baker, Pre., 6 lb. 3 oz.	2 55

CLOTHES LINE

Hemp, 50 ft.	2 00@2 25
Twisted Cotton, 50 ft.	1 50@1 75
Braided, 50 ft.	1 90
Cupples Cord	1 85

COFFEE ROASTED

Lee & Cady

1 lb. Package	24
Arrow Brand	25 1/2
Boston Breakfast	23
Breakfast Cup	37
Imperial	19
J. V.	30
Majestic	34
Morton House	28 1/2
Nedrow	31
Quaker	31

McLaughlin's Kept-Fresh



Currants
Packages, 11 oz. ----- 11½

Dates
Imperial, 12s. pitted 1 70
Imperial, 12s. Regular 1 30

Peaches
Evap., Choce ----- 09
Fancy ----- 10½

Peel
Lemon, American ----- 24
Orange, American ----- 24

Raisins
Seeded, bulk ----- 7
Thompson's s'dless blk. 6½
Thompson's seedless,
15 oz. ----- 7½
Seeded, 15 oz. ----- 7½

California Prunes
90@100, 25 lb. boxes...@05
80@90, 25 lb. boxes...@05½
70@80, 25 lb. boxes...@06
60@50, 25 lb. boxes...@06½
50@60, 25 lb. boxes...@07
40@50, 25 lb. boxes...@07½
30@40, 25 lb. boxes...@08½
20@30, 25 lb. boxes...@12
18@24, 25 lb. boxes...@14½

Hominy
Pearl, 100 lb. sacks -- 3 50

Bulk Goods
Elbow Macaroni, 20 lb. 05
Egg Noodle, 10 lbs. -- 12

Pearl Barley
0000 ----- 7 00
Barley Grits ----- 5 00
Chester ----- 3 50

Sage
East India ----- 10

Tapioca
Pearl, 100 lb. sacks -- 7½
Minute, 8 oz., 3 doz. 4 05
Dromedary Instant -- 3 50

Jiffy Punch
3 doz. Carton ----- 2 25
Assorted flavors.

FLOUR
V. C. Milling Co. Brands
Lily White ----- 5 10
Harvest Queen ----- 5 20
Yes Ma'am Graham,
50s ----- 1 40

Lee & Cady Brands
Home Baker -----
Cream Wheat -----

FRUIT CANS
Presto Mason
F. O. B. Grand Rapids
Half pint ----- 7 15
One pint ----- 7 40
One quart ----- 8 65
Half gallon ----- 11 55

FRUIT CAN RUBBERS
Presto Red Lip, 2 gro.
carton ----- 70
Presto White Lip, 2
gro. carton ----- 76

GELATINE
Jell-o, 3 doz. ----- 2 55
Minute, 3 doz. ----- 4 05
Plymouth, White ----- 1 55
Quaker, 3 doz. ----- 1 75

JELLY AND PRESERVES
Pure, 30 lb. pails ----- 2 60
Imitation, 30 lb. pails 1 60
Pure, 6 oz., Asst., doz. 90
Pure Pres., 16 oz., dz 1 85

JELLY GLASSES
½ Pint Tall, per doz. 33
½ Pint Squat, per doz. 33

Margarine
I. VAN WESTENBRUGGE
Food Distributor



Cream-Nut, No. 1 ----- 13
Pecola, No. 1 ----- 9½

Wilson & Co.'s Brands
Oleo
Nut ----- 09
Special Roll ----- 12

MATCHES
Diamond, No. 5, 144 6 15
Searchlight, 144 box 6 15
Swan, 144 ----- 5 20
Diamond, No. 0 ----- 4 90

Safety Matches
Red Top, 5 gross case 5 45

MULLER'S PRODUCTS
Macaroni, 9 oz. ----- 2 00
Spaghetti, 9 oz. ----- 2 00
Elbow Macaroni, 9 oz. 2 00
Egg Noodles, 6 oz. ----- 2 00
Egg Vermicelli, 6 oz. 2 00
Egg Alphabets, 6 oz. ----- 2 00

NUTS—Whole
Almonds, Peerless ----- 15½
Brazil, large ----- 12½
Fancy Mixed ----- 11½
Filberts, Naples ----- 13
Peanuts, Vir. Roasted 6½
Peanuts, Jumbo ----- 7½c
Pecans, 3, star ----- 25
Pecans, Jumbo ----- 40
Pecans, Mammoth ----- 50
Walnuts, Cal. ----- 13@21
Hickory ----- 07

Salted Peanuts
Fancy, No. 1 ----- 7
24 1 lb. Cellophane case 1 80

Shelled
Almonds ----- 39
Peanuts, Spanish ----- 5½
125 lb. bags ----- 5½
Filberts ----- 32
Pecans Salted ----- 45
Walnut California ----- 42

MINCE MEAT
None Such, 4 doz. ----- 6 20
Quaker, 3 doz. case -- 2 65
Yo Ho, Kegs, wet, lb. 16½

OLIVES
7 oz. Jar, Plain, doz. 1 05
16 oz. Jar, Plain, doz. 1 95
Quart Jars, Plain, doz. 3 25
5 Gal. Kegs, each ----- 6 50
3 oz. Jar, Stuff., doz. 1 15
8 oz. Jar, Stuff., doz. 2 25
10 oz. Jar, Stuff., doz. 2 65
1 Gal. Jugs, Stuff., dz. 2 40

PARIS GREEN
¾s ----- 34
1s ----- 32
2s and 5s ----- 30

PICKLES
Medium Sour
5 gallon, 400 count -- 4 75

Sweet Small
5 Gallon, 500 ----- 7 25

Dill Pickles
Gal., 40 to Tin, doz. -- 7 50
32 oz. Glass Pickled -- 2 00
32 oz. Glass Thrown -- 1 45

Dill Pickles Bulk
5 Gal., 200 ----- 3 65
16 Gal., 650 ----- 11 25
45 Gal., 1300 ----- 30 00

PIPES
Cob, 3 doz. in bx. 1 00@1 20

PLAYING CARDS
Battle Axe, per doz. 2 65
Bicycle, per doz. ----- 4 70
Torpedo, per doz. ----- 2 50

POTASH
Babbitt's, 2 doz. ----- 2 75

FRESH MEATS
Beef
Top Steers & Heif. ----- 11
Good Steers & Heif. ----- 09
Med. Steers & Heif. ----- 08
Com. Steers & Heif. ----- 07

Veal
Top ----- 07
Good ----- 08
Medium ----- 07

Lamb
Spring Lamb ----- 13
Good ----- 13
Medium ----- 08
Poor ----- 05

Mutton
Good ----- 04½
Medium ----- 03
Poor ----- 02

Pork
Loin, med. ----- 07
Butts ----- 07
Shoulders ----- 06
Spareribs ----- 05
Neck bones ----- 03
Trimnings ----- 05

PROVISIONS
Barreled Pork
Clear Back ----- 16 00@18 00
Short Cut Clear ----- 15 00

Dry Salt Meats
D S Bellies 18-29@18-10-6

Lard
Pure in tierces ----- 5½
60 lb. tubs ----- advance ¼
50 lb. tubs ----- advance ¼
20 lb. pails ----- advance ¾
10 lb. pails ----- advance ¾
5 lb. pails ----- advance 1
3 lb. pails ----- advance 1
Compound tierces ----- 6½
Compound, tubs ----- 7

Sausages
Bologna ----- 13
Liver ----- 15
Frankfort ----- 15
Pork ----- 20
Veal ----- 19
Tongue, Jellied ----- 25
Headcheese ----- 15

Smoked Meats
Hams, Cer. 14-16 lb. @10
Hams, Cer., Skinned
16-18 lb. ----- @10
Ham, dried beef
Knuckles ----- @25
California Hams ----- @09
Picnic Boiled Hams ----- @16
Boiled Hams ----- @18
Minced Hams ----- @12
Bacon 4/6 Cert. ----- @13

Beef
Boneless, rump ----- @19 00

Liver
Beef ----- 09
Calf ----- 35
Pork ----- 05

RICE
Fancy Blue Rose -- 3 50
Fancy Head ----- 4 75

RUSKS
Postma Biscuit Co.
18 rolls, per case ----- 1 80
12 rolls, per case ----- 1 20
18 cartons, per case ----- 2 15
12 cartons, per case ----- 1 45

SALERATUS
Arm and Hammer 24s 1 50

SAL SODA
Granulated, 60 lbs. cs. 1 35
Granulated, 18-2½ lb.
packages ----- 1 10

COD FISH
Peerless, 1 lb. boxes 18
Old Kent, 1 lb. Pure 25

HERRING
Holland Herring
Mixed, Kegs ----- 72
Mixed, half bbls. -----
Mixed, bbls. -----
Milkers, Kegs ----- 80
Milkers, half bbls. -----
Milkers, bbls. -----

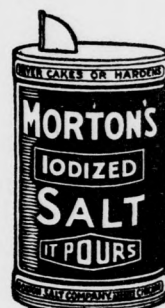
Lake Herring
½ Bbl., 100 lbs. -----
Mackerel
Tubs, 60 Count, fy. fat 6 00
Pails, 10 lb. Fancy fat 1 50

White Fish
Med. Fancy, 100 lb. 13 00
Milkers, bbls. ----- 18 50
K K K Norway ----- 19 50
8 lb. pails ----- 1 40
Cut Lunch ----- 1 50
Boned, 10 lb. boxes -- 16

SHOE BLACKENING
2 in 1, Paste, doz. ----- 1 30
E. Z. Combination, dz. 1 30
Dri-Foot, doz. ----- 2 00
Bixbys, doz. ----- 1 30
Shinola, doz. ----- 90

STOVE POLISH
Blackne, per doz. ----- 1 30
Black Silk Liquid, dz. 1 30
Black Silk Liquid, dz. 1 30
Enameline Paste, doz. 1 25
Enameline Liquid, dz. 1 30
E. Z. Liquid, per doz. 1 30
Radium, per doz. ----- 1 30
Rising Sun, per doz. 1 30
654 Stove Enamel, dz. 2 80
Vulcanol, No. 10, doz. 1 30
Stovoil, per doz. ----- 3 00

SALT
F. O. B. Grand Rapids
Colonial, 24, 2 lb. ----- 95
Colonial, 36-1½ ----- 1 20
Colonial, Iodized, 24-2 1 35
Med. No. 1 Bbls. ----- 2 90
Med. No. 1, 100 lb. bk. 1 00
Farmer Spec., 70 lb. 1 00
Packers Meat, 50 lb. 65
Cream Rock for ice
cream, 100 lb., each 85
Butter Salt, 280 lb. bbl. 4 00
Block, 50 lb. ----- 4 40
Baker Salt, 280 lb. bbl. 3 80
6, 10 lb., per bale ----- 93
20, 3 lb., per bale ----- 1 00
28 lb. bags, Table ----- 40



Free Run's, 32, 26 oz. 2 40
Five case lots ----- 2 30
Iodized, 32, 26 oz. -- 2 40
Five case lots ----- 2 30

BORAX
Twenty Mule Team
24, 1 lb. packages -- 3 35
48, 10 oz. packages -- 4 40
96, ½ lb. packages -- 4 00

WASHING POWDERS
Bon Ami Pd., 18s, box 1 90
Bon Ami Cake, 18s. ----- 1 65
Brillo ----- 85
Climoline, 4 doz. ----- 3 60
Grandma, 100, 5c ----- 3 50
Grandma, 24 Large ----- 3 50
Snowboy, 12 Large ----- 2 55
Gold Dust, 12 Large 2 05
Golden Rod, 24 ----- 4 25
La Frace Laun., 4 ds. 3 65
Old Dutch Clean., 4 dz. 4 30
Octagon, 96s ----- 3 90
Rinso, 40s ----- 3 20
Rinso, 24s ----- 5 25
Rub No More, 100, 16
oz. ----- 3 85
Rub No More, 20 Lg. 4 00
Spotless Cleanser, 48.
20 oz. ----- 3 85
Sani Flush, 1 doz. ----- 2 25
Sapolio, 3 doz. ----- 3 15
Soapine, 100, 12 oz. ----- 6 40
Snowboy, 100, 10 oz. ----- 4 00
Speedee, 3 doz. ----- 7 20
Sunbrite, 50s ----- 2 10
Wyandotte, 48s ----- 4 75
Wyandot, Deterg's, 24s 2 75

SOAP
Am. Family, 100 box 5 60
Crystal White, 100 ----- 3 50
F.B., 60s ----- 2 15
Fels Naptha, 100 box 5 00
Flake White, 10 box 2 85
Grdma White Na. 10s 3 50
Jap Rose, 100 box ----- 7 40
Fairy, 100 box ----- 4 00
Palm Olive, 144 box 9 90
Lava, 50 box ----- 2 25
Pummo, 100 box ----- 4 85
Sweetheart, 100 box ----- 5 70
Grandpa Tar, 50 sm. 2 10
Grandpa Tar, 50 lge. 3 50
Trilby Soap, 100, 10c 7 25
Williams Barber Bar, 9s 50
Williams Mug, per doz. 48

SPICES
Whole Spices
Allspice, Jamaica ----- @24
Cloves, Zanzibar ----- @36
Cassia, Canton ----- @24
Cassia, 5c pkg., doz. @40
Ginger, Africa ----- @19
Mixed, No. 1 ----- @30
Mixed, 10c pkgs., doz. @65
Nutmegs, 70@90 ----- @50
Nutmegs, 105-110 ----- @48
Pepper, Black ----- @23

Pure Ground in Bulk
Allspice, Jamaica ----- @25
Cloves, Zanzibar ----- @38
Cassia, Canton ----- @25
Ginger, Corkin ----- @27
Mustard ----- @26
Mace, Penang ----- @25
Pepper, Black ----- @25
Nutmegs ----- @26
Pepper, White ----- @38
Pepper, Cayenne ----- @36
Paprika, Spanish ----- @36

Seasoning
Chili Powder, 1½ oz. ----- 65
Celery Salt, 3 oz. ----- 95
Sage, 2 oz. ----- 85
Onion Salt ----- 1 35
Garlic ----- 1 35
Penalty, 3½ oz. ----- 3 25
Kitchen Bouquet ----- 4 50
Laurel Leaves ----- 20
Marjoram, 1 oz. ----- 90
Savory, 1 oz. ----- 65
Thyme, 1 oz. ----- 90
Tumerci, 1½ oz. ----- 65

STARCH
Corn
Kingsford, 24 lbs. ----- 2 30
Powd., bags, per 100 3 25
Argo, 24, 1 lb. pkgs. 1 52
Cream, 24-1 ----- 2 20

Gloss
Argo, 24, 1 lb. pkgs. 1 52
Argo, 12, 3 lb. pkgs. 2 17
Argo, 8, 5 lb. pkgs. ----- 2 46
Silver Gloss, 48, 1s ----- 11½
Elastic, 32 pkgs. ----- 2 55
Tiger, 48-1 -----
Tiger, 50 lbs. ----- 2 75

SYRUP
Corn
Blue Karo, No. 1½ ----- 2 45
Blue Karo, No. 5, 1 dz. 3 38
Blue Karo, No. 10 ----- 3 18
Red Karo, No. 1½ ----- 2 66
Red Karo, No. 5, 1 dz. 3 64
Red Karo, No. 10 ----- 3 44

Imit. Maple Flavor
Orange, No. 1½, 2 dz. 3 10
Orange, No. 5, 1 doz. 4 74

Maple and Cane
Kanuck, per gal. ----- 1 50
Kanuck, 5 gal. can -- 5 50

Grape Juice
Welch, 12 quart case 4 40
Welch, 12 pint case ----- 2 25
Welch, 36-4 oz. case ----- 2 30

COOKING OIL
Mazola
Pints, 2 doz. ----- 4 60
Quarts, 1 doz. ----- 4 30
Half Gallons, 1 doz. 7 75
Gallons, each ----- 1 25
5 Gallon cans, each -- 3 70

TABLE SAUCES
Lee & Perrin, large ----- 5 75
Lee & Perrin, small ----- 3 35
Pepper ----- 1 60
Royal Mint ----- 2 40
Tobasco, small ----- 3 75
Sho You, 9 oz., doz. ----- 2 25
A-1, large ----- 4 75
A-1 small ----- 2 85
Caper, 2 oz. ----- 3 30

TEA
Japan
Medium ----- 17
Choice ----- 21@29
Fancy ----- 35@38
No. 1 Nibbs ----- 32

Gunpowder
Choice ----- 40
Fancy ----- 41

Ceylon
Pekoe, medium ----- 41

English Breakfast
Congou, medium ----- 28
Congou, Choice ----- 35@36
Congou, Fancy ----- 42@43

Oolong
Medium ----- 39
Choice ----- 45
Fancy ----- 50

TWINE
Cotton, 3 ply cone ----- 25
Cotton, 3 ply Balls ----- 27

VINEGAR
F. O. B. Grand Rapids
Cider, 40 Grain ----- 16
White Wine, 40 grain ----- 20
White Wine, 80 Grain 25

WICKING
No. 9, per gross ----- 80
No. 1, per gross ----- 1 25
No. 2, per gross ----- 1 50
No. 3, per gross ----- 2 30
Peerless Rolls, per doz. 90
Rochester, No. 2, doz. 50
Rochester, No. 3, doz. 2 00
Rayo, per doz. ----- 75

WOODENWARE
Baskets
Bushels, Wide Band,
wood handles ----- 2 00
Market, drop handle ----- 90
Market, single handle ----- 95
Market, extra ----- 1 60
Splint, large ----- 8 50
Splint, medium ----- 7 50
Splint, spruce ----- 6 50

Churns
Barrel, 5 gal., each -- 2 40
Barrel, 10 gal., each -- 2 55
3 to 6 gal., per gal. -- 16

Pails
10 qt. Galvanized ----- 2 60
12 qt. Galvanized ----- 2 85
14 qt. Galvanized ----- 3 10
12 qt. Flaring Gal. Jr. 5 00
10 qt. Tin Dairy ----- 4 00

Traps
Mouse, Wood, 4 holes ----- 60
Mouse, wood, 6 holes ----- 70
Mouse, tin, 5 holes ----- 65
Rat, wood ----- 1 00
Rat, spring ----- 1 00
Mouse, spring ----- 20

Tubs
Large Galvanized ----- 8 75
Medium Galvanized ----- 7 75
Small Galvanized ----- 6 75

Washboards
Banner, Globe ----- 5 50
Brass, single ----- 6 25
Glass, single ----- 6 00
Double Peerless ----- 8 50
Single Peerless ----- 7 50
Northern Queen ----- 5 50
Universal ----- 7 25

Wood Bowls
13 in. Butter ----- 5 00
15 in. Butter ----- 9 00
17 in. Butter ----- 18 00
19 in. Butter ----- 25 00

WRAPPING PAPER
Fibre, Manila, white ----- 05
No. 1 Fibre ----- 0 74
Butchers D F ----- 05½
Kraft ----- 04
Kraft Stripe ----- 05 2

YEAST CAKE
Magic, 3 doz. ----- 2 70
Sunlight, 3 doz. ----- 2 70
Sunlight, 1½ doz. ----- 1 35
Yeast Foam, 3 doz. ----- 2 70
Yeast Foam, 1½ doz. 1 35

YEAST—COMPRESSED
Fleischmann, per doz. 30
Red Star, per doz. ----- 20

SHOE MARKET

Michigan Retail Shoe Dealers Association.
President—Elwyn Pond, Flint.
Vice-President—J. E. Wilson, Detroit.
Secretary—Joe H. Burton, Lansing.
Asst. Sec'y-Treas.—O. R. Jenkins
Association Business Office, 907 Transportation Bldg., Detroit.

Supreme Importance of Timing.

This incident illustrates the scope and accomplishment of the National Seasonal Opening and Display Week. It tells better than anything else the spirit of that major trade event and its place along the path of progress to better shoes and better service to the American public. Here's the story:

One of the exhibiting manufacturers grabbed his hat and coat, to catch the train from a distant city, to come to the National Seasonal Opening in New York. Everything was in readiness—samples had been shipped; salesmen had been notified to be on duty in New York; several factory executives were already en route. He was the last to leave for the battle for business. In hurrying through the cutting room, to get to the side door where his car was parked, he was approached by a young man in a cutter's apron. The young man said: "Good luck to you, sir. I hope that you will bring back some orders so that we can have some Christmas money."

All the way to New York, the manufacturer thought and thought of what he should do at the big show and the major part of his thinking was how he could bring back some immediate cutting. He considered his factory organization as a large family of workers looking to him for work and wages. He knew how important it was for some orders to come back immediately.

When he reached New York, he gathered his men about him in the sample rooms and said: "Let's go over these sample lines and pick out all the shoes that should represent long range buying. We want this showing of ours to be early shoes that a merchant can sell in January." As a result, the sample tables were spread with smart patterns and colors, tempting for regular sale in the first six weeks of the new year. Each of the divisional salesmen made suggestions as to what he thought he could sell and seeded his special samples so that a merchant in Miami might get colorful shoes and one in Minnesota might get serviceable shoes.

The four days of the show produced for this house a fair amount of orders, in a selection and in a price range interesting to retailers from all parts of the country. On the final day, the manufacturer sped home with the new business and cutting starts Monday morning.

In telling us the story, he said: "That young fellow in the cutting room put new emphasis on my timing of business. Because I seeded my patterns, I could tell a shorter story and a more effective one. Those model samples that were taken out of the line are good for presentation at the January show. I have reduced my sample-making expense by just that number of pairs withdrawn from the December showing. I have business for the plant, work and wages for the employees

and I found a new strategy of operation.

"Other manufacturers showed a full Spring line and must, of necessity, make a pretty full line of samples for January showing. If they booked any orders for long range retailing, why they are subject to confirmation and all the ills of delay.

"I was helped more by that young man's putting a new emphasis on my obligation to the family of workers at the plant and I have been benefitted in many other ways."

In this story you may sense the process of thinking a sales campaign right through to its practical conclusion. There's a January and February business worth going after. A number of factories were able to work with a number of retailers so that industry might share the trade of January and February selling. It is true in many cases that samples showing in December cannot be shown again in January unless there has been considerable sweetening of pattern interest. You may think that's an unwarranted expense of general business but in the last analysis it isn't. Progress comes through trial and effort and it is far better to "dump" a line of samples after their showing if, in the doing thereof, more pleasing and more purposeful shoes result. The public demands more in patterns, in colors, in price and in purpose than ever before and the showing of such footwear by many manufacturers at one time is a "testing by fire," the removing of the dross and the refining of the pure gold.

Outstanding above all else, the National Seasonal Opening emphasized the return of interest in shoe fitting. You will remember in early November, we said: "Answer this question yourself. What holds customer interest to-day? Not wild-eyed patterns, colors and fashions; not price alone; not the word 'quality' alone. Customer interest is held by 'the appeal to reason.' The shoe has got to be more than just leather put together. It has got to have a purpose. And so we come in to the period of 'purpose shoes' with first position to the types of shoes that play a part in the comfort, posture and pleasure of the individual."—Boot and Shoe Recorder.

Spring Shoe Prices Unchanged.

Only very minor revisions were made during the week on a few styles by one of the largest shoe manufacturing houses in opening its Spring lines. The bulk of the line was practically unchanged from prevailing Fall prices and reductions averaged about 5 cents per pair on the few numbers that were revised. The major portion of Spring business is expected on wholesale shoe ranges of about \$2 to \$3 a pair in both the men's and women's styles. Spring buying will not get under way until after the first of the year, but it is expected to be somewhat later than it was early this year.

Thoughts While Shaving.

I'm glad I paid \$5 for the shaving brush. But who ever pays \$25 for a brush? The salesman showed me one. Any article that is used daily should be of good quality. Shaving is a daily

annoyance, but it is less annoyance if one works with proper tools.

I often wonder what will be in the morning newspaper. Next to food I like news for breakfast. I admire the organization that collects the news, prints it and places it on my breakfast table. Coffee, a cigarette and a newspaper are a perfect combination. When I am older I hope I can give an hour to the enjoyment of this part of the day. I'd rather have this hour than a yacht. But I must always have some job to do immediately after the breakfast hour.

Unsuccessfully I have tried to get my housekeeper to pile the face towels on a shelf instead of hanging them on a rail. At the office we use small towels which are tossed into a waste basket after use. I like the idea and dislike fancy embroidery towels. They are decorative but don't look usable.

William Feather.

Winter Arrivals Increasing at Miami.

Miami, Florida, Dec. 20—Florida has escaped cold weather or, rather, this section of the state has so far this winter. Our days are warm and sunny and the evenings balmy, although we have slept under blankets every night since coming here. We never have foggy weather and I am told that Miami is in the center of an area about 100 miles in extent which is free from fogs.

Visitors are coming in by the hundreds every day and many large and beautiful yachts are anchored in the yacht basin. Among them is one belonging to Andrew Mellon's son, which is the finest I have ever seen, and the Vanderbilt yacht is here also.

A floating hotel is tied up at Fort Lauderdale, but it apparently is not

open for business yet. It has three floors.

The Pan-American airways port is very interesting. We were permitted to inspect one of their sea planes which had just arrived from South America. This plane accommodates forty-eight persons. The wings are 114 feet in length. They weigh seventeen tons and it is twenty-five feet from the ground to the wings. We were told that planes are now being built for delivery in two years which will be twice as large as this one.

The dog races are being run here every night except Sunday with an admission charge of 20 cents. The grand stand is filled each night and it is, apparently, a very popular sport. Horse racing starts soon, likewise air meets and boat races. It is hard for us to realize that the holidays are approaching and, aside from the stores, there is nothing to indicate that this is true. We all miss the holiday spirit which prevails in the North.

Mr. and Mrs. Minor Walton, of the Minor Walton Bean Co., Grand Rapids, are planning to visit us during the holidays and it is possible that we will spend New Year's in Havana, as attractive rates are being offered at that time.

We met Chas. Garratt and family, from Grand Rapids, at Miami Beach Sunday. He is a son of Thomas Garratt.

Mr. and Mrs. Geo. Fairman, of Big Rapids, called on us recently. They are here for the winter.

Fred McIntyre, formerly an official of the Johnson Cigar Co., of Grand Rapids, is now managing a fine apartment hotel at Miami Beach and there are lots of Michigan cars down here.

A. A. Frost.

Reversing squirrel cage motors now on the market are said to make as many as 60 reversals per minute continuously without overheating.

INTELLIGENT INSURANCE SERVICE

and

REAL INSURANCE SAVING

Originally

For Shoe Retailers

now

For Merchants in All Lines

The same saving and the same service to all

We confine our operations to Michigan
We select our risks carefully
All profits belong to the policyholder

**MICHIGAN SHOE DEALERS
MUTUAL FIRE INSURANCE CO.**

LANSING, MICHIGAN

Mutual Building

Phone 20741

OUT AROUND.

(Continued from page 9)

San Diego, Calif., Dec. 21—Under even mail with your letters of Dec. 16 came favors from Judge Verbeck and Paul Findlay, which were all pleasing news. The Judge, as well as Mr. Findlay, may soon pay me a visit. Mr. Findlay wanted some data about myself, which I did not give, as you had myself written up years ago and since then I did not amount to much. Now I lead a quiet life here and try to make both ends meet. I continue to deliver the Tradesman to the local library and they express their thanks for same through me. Am glad to hear Mr. Verbeck is on the mend.

Your forty-ninth issue is a wonder and I am proud I could look it over and share the joy with you of awaiting the fiftieth anniversary edition.

How happy I am to have you as one of my best friends for forty-eight years.

I wish you a Merry Christmas, with love to you and yours.

L. Winternitz.

Where Former Copies of Tradesman Helped.

Battle Creek, Dec. 20—We wish to thank you for your kindness in helping us out in our controversy with the city. We had a meeting of independent merchants at the city hall last night and thirty-two signed up to furnish groceries on the 15 per cent. basis. Each of this number receives his share of orders put out by the city. We also pay one per cent. for the upkeep of the office and salary of the officeholder, which will be an unemployed man with family. The city delivery has offered to deliver all orders for five cents per order to any part of the city. Of course, this is a rough estimate of the plan, as there are not many in financial condition to step out and pay for their groceries and have to wait a long time for their pay. When this is settled, I will write you, as I know you are interested in Battle Creek.

I note your suggestion that we carefully preserve every copy of the Tradesman for future use and reference. I will tell you why we have none of our Tradesmans on file. We have a mercantile friend who enjoys them and could not afford them, so as soon as we read them we send them to him. We have done this for fourteen years. I am selfish enough to keep the poems on the front page and have over 300 of them, besides what I have sent to hospitals and friends.

C. W. Slade.

The Battle Creek News thus describes the plan adopted by that city:

In a two-hour conference last night, the city commission and a group of representative independent grocers completed a plan whereby the grocers will take up the task, on January 1, of furnishing food to the needy under the city system of poor relief.

A detailed plan, patterned after the Kalamazoo system, was submitted to the commission on behalf of the retailers by Verl C. Merston, who conducted a grocery at 208 Cherry street. It was approved by the commission with a few minor changes.

In general, the proposal calls for formation of an organization of all grocers wishing to work with the city in distributing food. Each member may purchase his supplies independently, but all food sold to the needy must be bought from local wholesale grocers.

Prices for each item of food on the relief list will be fixed by a special committee consisting of two retailers, one wholesaler, and George Hicok, the

city relief administrator. The price list will be issued at stated intervals and each grocer member must conform to the schedule.

In fixing prices, the special committee will follow as nearly as possible the principle of allowing the grocer a profit of 15 per cent. over the price he is required to pay to the wholesaler.

To aid the city relief director and to make sure that each grocer member gets his proportionate share of the business, a clerk will be employed by the grocer organization and will be stationed at the city relief headquarters. It will be the clerk's task to receive all orders for food from Director Hicok, to distribute the orders among the grocers, and to present their bills to the city for payment after the orders have been filled and delivered.

Expenses of conducting the grocers' organization, including the clerk's salary, will be borne in two ways. To get the system started a fund will be created by assessing each grocer a fee of \$10. It will be maintained from week to week by withholding a small amount, about one per cent., from the pay check which each grocer will receive from the city.

The organization will have a grievance committee, consisting of the president and two other retailers. Their task is to receive complaints which recipients of relief may make. In case the trouble cannot be corrected, the complaint will go to the relief director or other city officials.

Milk, bread and kerosene will be distributed in another manner. These items will not be handled by the grocers.

As first proposed, the plan provided for assessment of the \$10 fee to all grocers joining the organization before January 1, and that thereafter anyone wishing to join would be required to pay a fee of \$100. This was at once objected to by the city commission on the ground that it would virtually bar all other grocers, who failed to become charter members.

At the commission's suggestion, the plan was altered to provide for the \$10 fee until January 15. Thereafter, until February 1, any independent grocer may join by paying \$25. After February 1, the initiation fee would be \$50. Thirty-four retailers have already signified their intention of joining.

Grocers will receive payment of bills each week, according to the commission's plans. The books will be closed each Friday for the preceding seven days. The following Monday the commission will authorize payment of the bills.

A new waterproof carrying case for a quart flash is equipped with a slide fastener, can also be used for carrying golf balls (two dozen), bathing suit, lunch, etc.

Shipping weights and costs are reduced by a new heavy paper shipping bag. A special table equipped with adjustable forms has been developed to facilitate packing the bags.

Common sense is the core of every true success.

Think straight and you'll never go crooked.

WORK FOR THE OWNER

While His Clerks Are Taking Inventory.

Now is the time for all good storekeepers and their energetic helpers to engage in the tedious and greatly disliked task of taking the annual inventory. While it is a foregone conclusion that the income results of the past twelve months will look lean and sorry compared with those of four or five or six years ago, still it is best to tackle the disheartening job and get it off the slate.

Fortunate are those dealers who do not have to write their summing up in the color that in most other phases of life means joy and gaiety, but in mercantile matters signifies disappointment and loss. Fortunate too are those who in the face of even staggering losses do not despair, but instead, while setting their sails for the voyage of another year, keep cool heads and hearts that are stout and courageous.

At this season some merchants will decide that the only thing for them to do is to salvage what they can—that is, make the best possible disposal of their stock and fixtures—and quit.

In some localities, where the business in certain lines is greatly overdone, or where conditions make carrying on so difficult as to be practically impossible, this decision, arrived at not because of some momentary impulse of discouragement, but as a result of clear, deliberate thinking, may be wise and in strict accordance with sound judgment.

A far larger number will decide to go on. I trust in most cases time will prove the wisdom of their decision. It is for these last that I venture the following suggestions.

The owner, who we will assume is also the manager, will want to keep fairly close tab on the work of taking stock; but if some of "the boys" who are his clerks are experienced and capable, he should be able to turn over to his help the counting, measuring, or weighing of the various items, the writing up and figuring of the neat pages of the inventory, and the footing of the columns of digits. And he himself, in these after-holiday days when trade is slack, should frequently take the opportunity to slip off by himself for an hour or so, and think about his business.

He will do well to ask himself direct, pointed questions in regard to the methods he is using, the general policy he is pursuing, and about how he shall solve puzzling specific problems that arise from time to time. The replies he formulates and any ideas that occur to him, bearing on the solution of his problems, he should note down carefully. Otherwise the result of his thinking and questioning may be a hazy jumble instead of clear concise conclusions from which he can derive concrete benefit.

He might begin in this way:

Should I shrink my stock in such lines as obviously are yielding very little profit for the labor and investment they require? Shall I take the radical step of cutting out entirely two or three of the most unsatisfactory of these dead-weight lines which I know are not breaking even, and are

in no sense feeders to my business as a whole?

Are there other lines that I should add? Would it be well for me to take an aggressive step in one, two or three directions where the outlook seems safe and fairly promising? This last should be answered not hastily, not without careful consideration and making thorough investigation of the ins and outs of handling those particular kinds of merchandise.

Another of these self-imposed questionnaires would run like this: Am I as economical as I ought to be in my personal expenditures, in the maintenance of my family, and in the administration of my business? Let there be no confusion of genuine, far-visioned economy with a shortsighted, grinding parsimony that occasions so much annoyance, ridicule and disgust, that all resultant saving is dearly bought.

Are there leaks small and large that can be stopped by proper attention and effort? Do I need to scan carefully certain methods of my business that have become rut-habits, and see whether I cannot here and there turn things to better advantage, and secure as great or greater results with less outlay? All these are vital questions.

Closely allied and not less essential are these enquiries: Am I wisely economical in the employment of my help? Not am I getting out of each one the last stroke of work which his or her strength will permit, but am I using as good a division of labor as the number I employ and their individual traits and capabilities will permit? Am I assigning to each the work he can do best and with the least loss of effort? Am I treating every one of my helpers in a way to elicit full and loyal service and hearty co-operation? Am I the friend of each, and am I trying as opportunities permit, so to develop each one's powers and abilities that as the years roll along, he will become fitted to do higher class and better paid work? Can I candidly say that each week I give to everyone who works for me something of value besides his pay check?

Nor should such enquiries as these be omitted: Am I getting the utmost value for the money I spend in advertising? Am I utilizing to the best

Phone 61366
John L. Lynch Sales Co.
SPECIAL SALE EXPERTS
Expert Advertising
Expert Merchandising
209-210-211 Murray Bldg.
Grand Rapids, Michigan

Business Wants Department

Advertisements inserted under this head for five cents a word the first insertion and four cents a word for each subsequent continuous insertion. If set in capital letters, double price. No charge less than 50 cents. Small display advertisements in this department, \$4 per inch. Payment with order is required, as amounts are too small to open accounts.

OWING to sickness, will sell at a bargain modern electric steel foundry. Latest equipment. Investigate at once. Linwood post office, box 23, Detroit, Mich. 554

FOR RENT—Central location in Greenville for large store. Good opening for any kind of business. Best town in Michigan. Home of the Gibson Refrigerator. For further information address No. 558, c/o Michigan Tradesman. 558

advantage the advertising opportunities of my windows? Am I making a tasteful and effective arrangement of stock inside my store?

How about the vast amount of valuable advertising that can be obtained by enclosing suitable printed matter with every package of goods? Am I securing anything like what I should of this?

What measures can I employ to gain new customers? How may I better please and satisfy the customers I already have, so that I may gain a greater share of their patronage than I am now favored with, and so they will more often and more emphatically sound praises of my establishment, my goods, and my prices in the hearing of their neighbors and acquaintances?

Am I getting all I should get of that effective publicity that has aptly been spoken of as "being advertised by one's loving friends?" Am I seeing to it that I reap the full benefit of that shrewdly worded old wisecrack, "A man will talk about a good bargain all day and a woman will talk about it all night?" Ella M. Rogers.

Additional News Notes.

Cadillac—The Walton Outboard Motor Service Shop will be removed from 210 River street to 317 Mitchell street.

Saginaw—The Schultz General Store Co., 805 Wheeler street, general merchandise, groceries, etc., has been incorporated with a capital stock of \$2,500, \$1,000 of which has been subscribed and paid in.

Detroit—The Prosperity Sales Corporation, 422 Stormfeltz-Lovely building, has been organized for the sale of merchandise with a capital stock of 100 shares at \$10 a share, \$1,000 being subscribed and paid in.

Grand Rapids—Mrs. Florence McHoskey, who conducted a beauty parlor on Fulton street for five years, has opened a similar establishment at 614 Bridge street under the style of the Bridge Street Beauty Shoppe.

Detroit — The Active Pattern & Foundry Co., 534 East Fort street, has merged its business into a stock company under the same style with a capital stock of 480 shares at \$25 a share, \$5,000 being subscribed and paid in.

Lowell—O. J. Yeiter, who has conducted a furniture and undertaking business here for the past eighteen years, has reorganized the business under the style of the Yeiter Co. H. W. Blair, a licensed mortician will assist Mr. Yeiter.

Detroit — The Parker-Webb Co., meats, poultry, eggs, butter, cheese, etc., has merged the business into a stock company under the style of Parker-Webb, Inc., 2811 Michigan avenue, with a capital stock of \$1,000, all subscribed and paid in.

Munising—S. G. Wolkoff has sold his stock of men's clothing and furnishings to Briskin & Warshawsky, of Chicago. The new proprietors are experienced merchandisers and have taken possession. The store will be completely remodeled by the new owners.

The same appeals that sold loin cloths way back before the flood are selling tons of merchandise to-day.

LEVIED ILLEGAL TAX

Against the Tax Payers of Kent County.

The story of the protest against a portion of the 1932 taxes levied by Kent county and the things to be done in connection with it, is very simple and clear.

The board of supervisors levied a larger tax in 1932 than it did in 1931. To a great many people this action was in direct opposition to the trend of the times. One item alone made the tax greater than that of a year ago. This was the sum of \$250,000 which was put in the contingent account to cover the amount of taxes which the members of the board estimated would not be paid within the time limited for payment without penalty.

Many taxpayers believed that this was unwise as a practical matter. Organizations and individuals and both daily newspapers pleaded with the board to reduce taxes generally, and at least to eliminate that particular item. All but seven supervisors voted to leave the delinquent tax amount in the budget.

The board having refused to eliminate it, the question arose as to the legality of levying a tax for estimated delinquencies in the identical tax to be spread.

Many believe that such procedure is unlawful. The Attorney General in the early part of 1932 advised the Board of Education of Grand Rapids that it could not legally include such an item in its budget.

The other item protested is \$60,000. The facts about it are: In the contingent account of the budget is the following statement:

"To repay loan made in 1932 in anticipation of collection of taxes, 1932, \$160,000."

Only \$100,000 of this sum was actually borrowed. The budget statement clearly shows that it was only for the purpose of getting money until the 1932 taxes came in. That the amount budgeted was too large by \$60,000 is clearly shown by the fact that the county did not borrow it. The claim is that it could not have been needed, because as a matter of fact the county has gotten along without it. As long as it did not borrow that amount it does not have to repay that sum out of the 1932 taxes. It is contended that it was unlawful for the board of supervisors to levy a tax to repay a loan that had not actually been made.

The Home Protective League decided that the right of the board of supervisors to levy a tax for these purposes should be definitely determined by the courts. The statutes of the State of Michigan provide a singularly simple method of raising the question, as follows:

1. Pay the tax under protest.
2. Begin a suit within thirty days to recover back the amount paid under protest.

The matter can best be explained by a concrete example. In the city of Grand Rapids the tax bill on a valuation of \$7,500 is as follows:

State tax\$25.87
County tax 31.07

Collection fee57
Total\$57.51

There is no charge that any portion of the state tax is entirely unlawful. It is asserted, however, that 26 per cent. of the entire county tax is illegal.

The taxpayer pays the entire state and county tax given above, and at the same time files with the city or township treasurer, as the case may be, his protest. The treasurer must note on the tax receipt that 26 per cent. of the county tax is paid under protest. That notation is the taxpayers proof of the fact.

Within thirty days from the date the tax is paid the taxpayer must bring a suit to recover the amount protested. But it is legal to assign such a claim. The plan is to have all of the taxpayers who pay under protest in the city assign their claims to one person. Likewise, those in each township who pay their taxes under protest to their township treasurer will assign their claims to one person. The Home Protective League will then cause one suit to be brought against each treasurer for the amount of the taxes paid under protest. While it is essential under the law to bring a suit against each township and city treasurer, it will probably be necessary to try only one, because that will decide the question.

The Home Protective League and other organizations will furnish the form of protest adopted to any taxpayer anywhere in the county. It will prepare and furnish the necessary assignments. It will engage a lawyer to start all of the actions and to try the law suit which will determine the legal question involved. All of this will be done without one cent of expense to the taxpayer.

If the portion of the tax protested is declared by the court to be invalid, the amount must be returned to the proper person.

If the court holds that the tax is legal, that ends the matter, and the county will retain the money. The question will be definitely settled, and the taxpayer will not have lost anything.

The League wishes to emphasize the fact that while the first protests were filed in the cities of Grand Rapids and East Grand Rapids, the same principle applies equally to every township in the county, and the taxpayers there are just as welcome to avail themselves of the opportunity to protest this tax as those in the cities.

The following matters should be clearly understood:

1. The tax must be protested or there can be no recovery.
2. The protest must be in writing and handed to the treasurer at the time the payment is made.
3. Even though the protest is filed there can be no recovery if a suit is not started.
4. The suit must be brought within thirty days of the time of payment.

The position of the League may be summarized by saying that it believes the board of supervisors levied a tax against the citizens of the county that is illegal. It is the opinion that the question should be tried out in the

courts in the orderly fashion provided for by our laws. It is willing to bring the question to an issue and obtain a decision without any expense to the individual taxpayer.

Merited Tribute To State Buyer Grant

(Continued from page 4)

Ionia, hospital for the criminal insane at Ionia, Newberry State Hospital, Pontiac State Hospital, Kalamazoo State Hospital, State Public School, Coldwater, Girls' School at Adrian, School for the Blind at Lansing, School for the Deaf at Flint, Michigan Home and Training School, Lapeer, Marquette Teachers College, Ypsilanti Teachers College, Western State Teachers College, Central State Teachers College, Mount Pleasant, Kalamazoo State Hospital, State Sanatorium at Howell, Farm Colony at Wahjamega and probably others which do not occur to me at the present time. Mr. Grant buys for these institutions and their inmates all the clothing, suits, dresses, coats, jackets, caps, hats, collars, ties, socks, underwear, nightgowns, pyjamas and every piece of wearing apparel of every kind and nature for each man, woman and child, who are wards of the State.

He buys all bedding, sheets, blankets, pillows, mattresses, springs, rugs, carpets, linoleums, matting, curtains, curtain material, window shades, table linen, toys for the schools, kitchen equipment, including stoves, ranges, dishwashers, sinks, work tables, canopies, mixing machines, steam compartment cookers, steam kettles, storage cabinets, bake ovens, food trucks, soiled dish trucks, soiled and clean dish tables, coffee urns, bakers equipment, all cooking utensils of every shape, make, kind and description from the very smallest pan to the very largest stock pot. Janitors' supplies, cleaning compounds, mops, brushes, brooms, dusters, polishes, etc. China, glassware, silverware, clocks, suitcases, bags, boots, shoes, shoemakers findings and probably hundreds of other items which I know nothing about and which do not occur to me at the present time.

He is exceptionally conversant with the various qualities of linens, cottons and woolen goods. He can tell almost instantly the prevailing price on fabrics of all kinds. He seems to be familiar with every detail of the make and construction of the various items he has to purchase.

I do not know what salary Mr. Grant draws, but I do know that some few years ago he refused \$15,000 a year in the East because a move to the East would interfere with family connections which seemed to require his presence in Michigan. The State of Michigan would look a long time before they would find a man with the ability, honesty and character of Mr. Grant. I have more or less business connections with two of the three purchasers employed by the State and while one of them has been there only a comparatively short time I have found him courteous, considerate and efficient. I think the State is to be congratulated on having the type of men she has in her purchasing department.

I wish it were possible for you, friend Stowe, to know Mr. Grant as I know him, for knowing you as I do, you would be the greatest booster he could get. For years past you have upheld the honest, efficient and able individual and criticized bitterly the dishonest crook. It is not to be wondered at that occasionally in your long career of activity a mistake might have been made. J. Charles Ross.

Detroit—Koblin's Department Store, Inc., 505 Michigan avenue, has been incorporated with a capital stock of \$10,000, \$2,000 of which has been subscribed and paid in.

MODERN CUTS OF PORK

This is the eleventh of a series of articles presenting modern methods of cutting pork which are being introduced by the National Live Stock and Meat Board.—Editor's Note.

CUTS FROM THE BOSTON STYLE BUTT

The Boston Style Butt is well streaked with tender fat which is essential if a piece of meat is to be well flavored.

TWO WAYS TO USE THE BOSTON STYLE BUTT

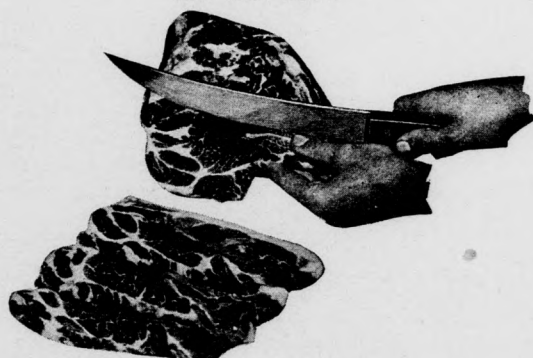
The Boston Style Butt may be sliced for steaks or used for roasts.

Steaks From the Boston Style Butt

This cut contains nearly all of the blade bone. When used for steaks the blade bone is usually left in, about half of the slices containing a section of the bone.

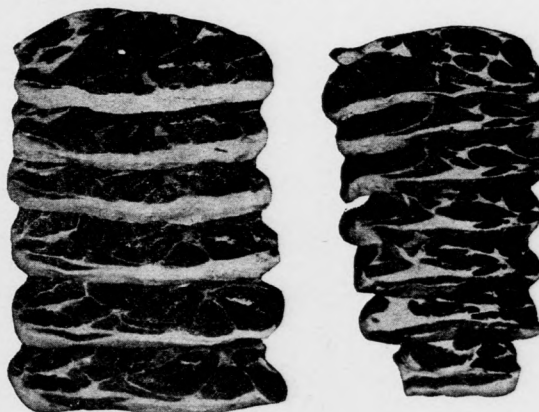


Art. XI.—Cut 1



Art. XI.—Cut 2

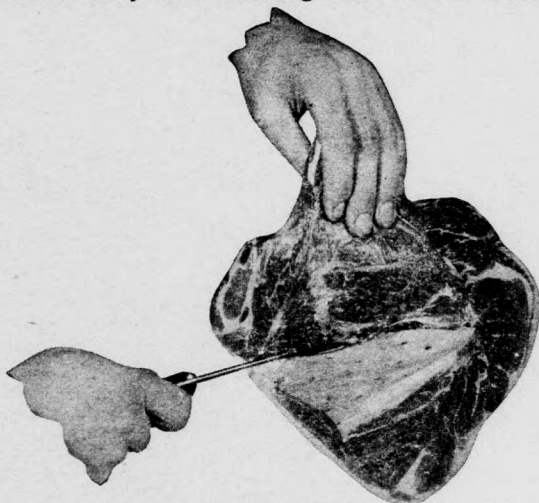
1. Cut steaks across the grain of the meat, starting at the heavy end.
2. Shoulder Pork Steaks from the Boston Style Butt.



Art. XI.—Cut 3

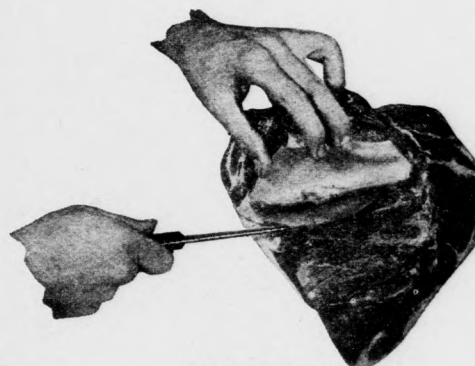
Boned and Rolled Boston Style Butt

It is suggested that the blade bone be removed from the Boston Style Butt in preparing it as a roast. Removal of the bone means very little shrinkage and has the advantage of making a more easily carved roast.

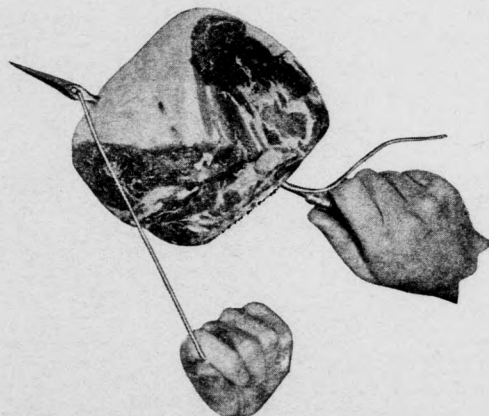


Art. XI.—Cut 4

1. With the outside of the butt on the block, cut along the side of the blade and lift the meat from the bone.
2. Remove the blade by cutting the meat loose from beneath the bone.

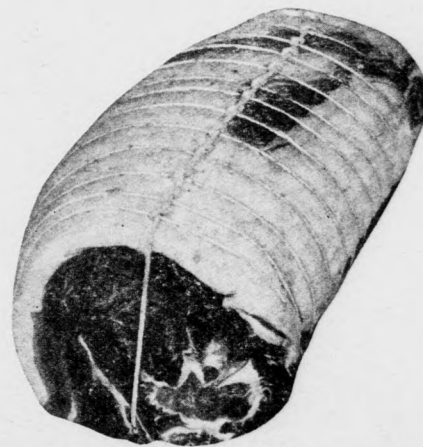


Art. XI.—Cut 5



Art. XI.—Cut 6

3. Put one or two stitches in the thick end of the roast to hold it in shape while it is being rolled and tied.
4. The Boned and Rolled Boston Style Butt.



Art. XI.—Cut 7

YOU . . . or the STATE

The important thing to remember

is that it is not what a man leaves, but what his heirs actually receive, that counts.

Our STATE ECONOMY PLAN drawn to meet your needs may be the solution of your problems.

The State of Michigan has made everybody's Will, and if you make no Will of your own, the distribution of your property will be made according to this law. Michigan's plan will probably not suit you, as it is aimed at the average, and each individual has a different situation to meet.

You have the privilege of making your own Will.

In any event, Will or no Will, your property passes through some Executor or Administrator.

Under the Grand Rapids Trust Company plan, naming this Trust Company, as Executor and Trustee, you provide an organization experienced in handling hundreds of estates to carry out your wishes in every detail.

You are assured a permanent institution always available and ready to act, with adequate responsibility, backed by ample resources of money and management.



GRAND RAPIDS TRUST COMPANY

UNIT OF

GUARDIAN DETROIT UNION GROUP

INCORPORATED